# WITZENBERG

## MUNISIPALITEIT UMASIPALA MUNICIPALITY

- MEMORANDUM -

AAN / TO: Municipal Manager

VAN / FROM: Director: Finance

DATUM / DATE: 22 March 2016

VERW. / REF.: 05/01/1/15

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DRAFT BUDGET 2016/2017 FOR TABLING

1. PURPOSE

The purpose of this report is to table the 2015/2016 draft Budget and IDP for consideration to the Municipal Manager, Executive Mayor and Council.

2. LEGAL FRAMEWORK

Section 16 - 18 of the Local Government: Municipal Finance Management Act, 2003 (Act No. 56 of 2003) stipulates as follows:

*"Annual budgets*

*16. (1) The council of a municipality must for each financial year approve an annual budget for the municipality before the start of that financial year.*

***(2) In order for a municipality to comply with subsection (1), the mayor of the municipality must table the annual budget at a council meeting at least 90 days before the start of the budget year.***

*(3) Subsection (1) does not preclude the appropriation of money for capital expenditure for a period not exceeding three financial years, provided a separate appropriation is made for each of those financial years."*

*"Contents of annual budgets and supporting documents*

*17. (1) An annual budget of a municipality must be a schedule in the prescribed format –*
*(a) setting out realistically anticipated revenue for the budget year from each revenue source;*
*(b) appropriating expenditure for the budget year under the different votes of the municipality;*
*(c) setting out indicative revenue per revenue source and projected expenditure by vote for the two financial years following the budget year;*
*(d) setting out –*

*(i) estimated revenue and expenditure by vote for the current year; and*
*(ii) actual revenue and expenditure by vote for the financial year preceding the current year; and*

*(e) a statement containing any other information required by section 215 (3) of the Constitution or as may be prescribed.*

*(2) An annual budget must generally be divided into a capital and an operating budget in accordance with international best practice, as may be prescribed.*

*(3) When an annual budget is tabled in terms of section 16 (2), it must be accompanied by the following documents:*

*(a) draft resolutions –*
*(i) approving the budget of the municipality;*
*(ii) imposing any municipal tax and setting any municipal tariffs as may be required for the budget year;*
*(iii) approving the budgets for the relevant financial year of each municipal entity under the sole or shared control of the municipality; and*
*(iv) approving any other matter that may be prescribed;*

*(b) measurable performance objectives for each vote in the budget, taking into account the municipality's integrated development plan;*

*(c) a projection of cash flow for the budget year by revenue source, broken down per month;*

*(d) any proposed amendments to the municipality's integrated development plan following the annual review of the integrated development plan in terms of section 34 of the Municipal Systems Act;*

*(e) any proposed amendments to the budget-related policies of the municipality;*

*(f) particulars of the municipality's investments;*

*(g) any prescribed budget information on municipal entities under the sole or shared control of the municipality;*

*(h) particulars of all proposed new municipal entities which the municipality intends to establish or in which the municipality intends to participate;*

*(i) particulars of any proposed service delivery agreements, including material amendments to existing service delivery agreements;*

*(j) particulars of any proposed allocations or grants by the municipality to –*
*(i) other municipalities;*
*(ii) any municipal entities and other external mechanisms assisting the municipality in the exercise of its functions or powers;*
*(iii) any other organs of state;*
*(iv) any organisations or bodies referred to in section 67 (1);*

*(k) the proposed cost to the municipality for the budget year of the salary, allowances and benefits of–*
*(i) each political office-bearer of the municipality;*
*(ii) councillors of the municipality; and*
*(iii) the municipal manager, the chief financial officer, each senior manager of the municipality and any other official of the municipality at a remuneration package at least equal to that of a senior manager;*

*(l) the proposed cost for the budget year to a municipal entity under the sole or shared control of the municipality of the salary, allowances and benefits of –*
*(i) each member of the entity's board of directors; and*
*(ii) the chief executive officer and each senior manager of the entity; and*

*(m) any other supporting documentation as may be prescribed."*

*"Funding of expenditures*

*18. (1) An annual budget may only be funded from –*

*(a) realistically anticipated revenues to be collected;*
*(b) cash-backed accumulated funds from previous years' surpluses not committed for other purposes; and*
*(c) borrowed funds, but only for the capital budget referred to in section 17 (2).*

*(2) Revenue projections in the budget must be realistic, taking into account –*

*(a) projected revenue for the current year based on collection levels to date; and*
*(b) actual revenue collected in previous financial years."*

## 3. DISCUSSION

The Budget documents and IDP will be tabled at the Council Meeting to be held on 30 March 2016.

## 4. RECOMMENDATION

a) That council note that the Budget documents and IDP of Witzenberg Municipality for the financial year 2016/2017; and the indicative budget for the two years 2017/2018 and 2018/2019 have been tabled by the mayor in council.

b) That the public participation process as per the IDP & budget process plan be followed.

Yours faithfully

H J KRITZINGER
DIRECTOR FINANCE




# DRAFT BUDGET:
# 2016 / 2017 – 2018 / 2019

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## SECTION B – BUDGET

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# 1 Glossary

**Adjustments Budgets –** Prescribed in section 28 of the Municipal Finance Management Act. It is the formal means by which a municipality may revise its budget during a financial year.

**Allocations –** Money received from Provincial or National Government or other municipalities.

**AFS –** Annual Financial Statements

**Budget –** The financial plan of a municipality.

**Budget related policy –** Policy of a municipality affecting or affected by the budget.

**Capital Expenditure –** Spending on municipal assets such as land, buildings, distribution networks, treatment plants and vehicles. Any capital expenditure must be reflected as an asset on a municipality's balance sheet.

**Cash Flow Statement –** A statement showing when actual cash will be received and spent by the Municipality, and the month end balances of cash and short term investments. Cash receipts and payments do not always coincide with budgeted income and expenditure timings. For example, when an invoice is received by the Municipality it is shown as expenditure in the month that the services or goods are received, even though it may not be paid in the same period.

**CFO –** Chief Financial Officer / Director: Finance

**DORA –** Division of Revenue Act. An annual piece of legislation indicating the allocations from National Government to Local Government.

**Equitable Share –** A general grant paid to municipalities. It is predominantly targeted to assist with free basic services.

**Fruitless and wasteful expenditure –** Expenditure that was made in vain and would have been avoided had reasonable care been exercised.

**GDFI -** Gross Domestic Fixed Investment

**GFS –** Government Finance Statistics. An internationally recognised classification system that facilitates comparisons between municipalities.

**GRAP –** Generally Recognized Accounting Practice. The new standard for municipal accounting and basis upon which AFS are prepared.

**IDP –** Integrated Development Plan. The main strategic planning document of a municipality.

**KPI's –** Key Performance Indicators. Measures of service output and/or outcome.

**MFMA –** Municipal Finance Management Act (No 53 of 2003). The principle piece of legislation relating to municipal financial management.

**MIG –** Municipal Infrastructure Grant

**Glossary (Continued)**

**MPRA –** Municipal Property Rates Act (No 6 of 2004) as amended.

**MTREF –** Medium Term Revenue and Expenditure Framework as prescribed by the MFMA sets out indicative revenue and projected expenditure for the budget year plus two outer financial years to determine the affordability level. Also includes details of the previous three years and current years' financial position.

**NT** – National Treasury

**Net Assets –** Net assets are the residual interest in the assets of the entity after deducting all its liabilities. This means the net assets of the municipality equates to the "net wealth" of the municipality, after all assets were sold/recovered and all liabilities paid. Transactions which do not meet the definition of Revenue or Expenses, such as increases in values of Property, Plant and Equipment where there is no inflow or outflow of resources are accounted for in Net Assets.

**Operating Expenditure –** Spending on the day to day expenses of a municipality such as general expenses, salaries & wages and repairs & maintenance.

**Rates –** Local Government tax based on assessed valuation of a property. To determine the rates payable, the assessed rateable value is multiplied by the rate in the rand.

**RBIG –** Regional Bulk Infrastructure Grant

**R&M –** Repairs and maintenance on property, plant and equipment.

**SCM –** Supply Chain Management.

**SDBIP –** Service Delivery and Budget Implementation Plan. A detailed plan comprising quarterly performance targets and monthly budget estimates.

**Strategic Objectives –** The main priorities of a municipality as set out in the IDP Budgeted spending must contribute towards achievement of these strategic objectives.

**TMA –** Total Municipal Account

**Unauthorised expenditure –** Generally, **s**pending without, or in excess of, an approved budget.

**Virement –** A transfer of budget.

**Virement Policy -** The policy that sets out the rules for budget transfers. Virements are normally allowed within a vote. Transfers between votes must be agreed by Council through an Adjustments Budget.

**Vote –** One of the main segments into which a budget is divided, usually at department level.

**WM –** Witzenberg Municipality

# 2 Mayors Report

Speaker
Deputy Executive Mayor
Members of the Mayoral Committee
Councillors
Representatives of Provincial Government
Municipal Manager
Directors and officials
Distinguished guests
Members of the media

It is my privilege to present to you the budget for the 2016/2017 financial year as well as the 2017/2018 to 2018/2019 medium term revenue and expenditure framework.

It remains a challenge to raise sufficient funds for improved service delivery while tariffs must still be affordable to the community. Debt collection needs to improve to make more funds available for capital expenditure on basic service and the needed maintenance of the municipalities' assets. Unaffordable tariffs charged to consumers results in more bad debts for the municipality.

The municipality cash and cash equivalents is only sufficient to cover expenditure for about 2.1 months. A balance must be found between improving the available cash and cash equivalents and spending money on service delivery.

**The capital budget**

The capital budget for the next financial year amounts to R 69.7 million of which only R 19.1 million is from own revenue. The rest of the capital budget is financed from Grants.

As can be seen from the aforementioned, the municipality is too reliant on Grants to fund its capital expenditure. That said we are thankful for the Grants allocated to Witzenberg Municipality.

The bulk of the proposed capital expenditure is in respect of housing delivery and infrastructure expansion to support the housing delivery. It is a concern that almost all the grant funding is utilised to finance bulk services for housing projects. The provision of housing is a provincial function and it is believed that the provincial housing department must finance the bulk infrastructure as well. More of the residents need to benefit from the capital grants received from national government

The capital budget for medium term revenue and expenditure framework can be summarized as follows:

| **Capital Expenditure** | **2016/2017** | **2017/2018** | **2018/2019** |
|---|---|---|---|
| Governance and administration | 1,280,000 | 630,000 | 670,000 |
| Community and public safety | 3,050,000 | 3,561,000 | 2,412,000 |
| Economic and environmental services | 4,955,000 | 7,477,000 | 18,000,000 |
| Trading services | 60,443,027 | 27,510,351 | 8,500,000 |
| **Total Capital Expenditure** | **69,728,027** | **39,178,351** | **29,582,000** |

**The operating budget**

The operating budget for next year amounts to R 554 million of which only R 419 million is from own revenue. The rest of the operating budget is financed from Grants.

The operating budget for medium term revenue and expenditure framework can be summarized as follows:

| **Operating Expenditure** | **2016/2017** | **2017/2018** | **2018/2019** |
|---|---|---|---|
| Governance and administration | 102,716,815 | 107,831,400 | 114,623,881 |
| Community and public safety | 132,666,406 | 119,416,041 | 112,013,326 |
| Economic and environmental services | 29,044,037 | 31,163,011 | 33,164,687 |
| Trading services | 289,544,529 | 313,744,141 | 336,101,414 |
| Other | 728,151 | 768,210 | 806,630 |
| **Total Operating Expenditure** | **554,699,938** | **572,922,803** | **596,709,938** |

**Tariff implications of the annual budget**

**Electricity:**

The revenue from both the non-domestic tariff and the domestic tariff will increase by an average 7.8%, in line with the actual bulk cost increase to Council which is 7.68%.

**Water:**

The water consumption tariff increase will be ± 8%. No increase is proposed for basic charges.

**Rates:**

The increase of Property Rates Tariffs will be ± 8%.

**Sanitation:**

The increase of Sanitation Tariffs will be ± 6%.

**Refuse removal:**

The average tariff increase for Refuse Removal Tariffs will be 6%. The tariffs have been restructured to make it more affordable to lower income households.

**Tabling:**

Honourable Speaker, I hereby table the following documents to council in order to allow for the required public participation processes:

1. The Budget for the 2016/2017 financial year as well as the 2017/2018 to 2018/2019 medium term revenue and expenditure framework

2. The Integrated Development Plan review for the 2016/2017 financial year.

3. The Serve Delivery and Budget Implementation Plan for the 2016/2017 financial year.

**COUNCILLOR B KLAASEN**
**EXECUTIVE MAYOR**

# 3 Resolutions

The proposed resolutions by Council with the final adoption of the budget in May 2016 are:

[a]. That the annual budget of WITZENBERG Municipality for the financial year 2016/2017; and indicative for the two projected years 2017/2018 and 2018/2019, as set-out in the schedules contained in Section 4, be approved:
1.1 Table A2: WC048 Budgeted Financial Performance (expenditure by standard classification)
1.2 Table A3: Budgeted Financial Performance (expenditure by municipal vote)
1.3 Table A4: Budgeted Financial Performance (revenue by source)
1.4 Table A5: Budgeted Capital Expenditure for both multi-year and single year by vote, standard classification and funding.

[b]. Property rates reflected in Annexure 1 and any other municipal tax reflected in Annexure 1 are imposed for the budget year 2016/2017.

[c]. Tariffs and charges reflected in Annexure 1 are approved for the budget year 2016/2017.

[d]. The measurable performance objectives for revenue from each source reflected in Table A4 - Budgeted Financial Performance (revenue and expenditure) are approved for the budget year 2016/2017.

[e]. The measurable performance objectives for each vote reflected in SA8 are approved for the budget year 2016/2017.

[f]. That the new amended budget related policies be approved with implementation as from the 1 July 2016:

I. Tariff Policy
II. Property Rates Policy
III. Credit Control and Debt Collection Policy
IV. Cash Management and Investment Policy
V. Consumer Payment Incentive Policy
VI. Municipal Supply Chain Management Policy
VII. Petty Cash Policy
VIII. Indigent Policy
IX. Budget Policy
X. Budget Virement Policy
XI. Asset Management Policy
XII. Funding and Reserves Policy
XIII. Cellular telephone and data card policy
XIV. Borrowing Policy

[g}. That the reviewed Integrated Development Plan be approved.

# 4 Executive Summary

**Economic outlook**

The economic outlook remains unsteady due to the negative cost effects of the declining value of the Rand, but it supports exporters. The negative effects of the drought will impact negatively on the municipality as the large consumers' uses fewer services and less people are employed, and for shorter periods.

Eskom's policy to subsidise alternative energy for bulk consumers have a negative effect on the revenue of both the Witzenberg municipality and Eskom itself. The maximum demand by the mentioned consumers is in summer when the maximum demand for the country is at its lowest; therefore Eskom should not experience any problems in meeting the demands. Less electricity sales will result in less money available to finance service delivery. The high cost of electricity and the limited supply remains a concern as it hamper economic growth. Load shedding is also not helping.

We know that job creation is a priority and that the climate must be created to attract investments to the Witzenberg municipal area. The rebate policy for new investments must be advertised more aggressively. The municipality itself cannot create internal job opportunities as it will lead to increased tariffs and more outstanding debt in respect of service charges.

**Past performance**

Witzenberg Municipality has now attained four unqualified and three clean audit reports for the last seven financial years. Whilst the reports are very positive achievements one has to be honest and say that it tells the reader little about whether we have improved service delivery or even delivered on our constitutional mandate. What they do say is that the Council is reasonably honest in its operations to tax and spend on behalf of the local population.

**Budget Summary**

The Municipality's 2016/2017 budget amounts to R 624 million, represented by a Capital Budget of R 70 million and an Operating Budget of R 554 million.

The total budget (operating and capital) will be financed from own income R 470 million and Government Grants R 154 million.

***Revenue / tariff increases***

- The increase for Rates Tariffs will be ± 8%.
- The increase of Water consumption Tariffs will be ± 8%. The basic charges will not increase.
- The increase of Sanitation Tariffs will be ± 6%.
- The average tariff increase for Refuse Removal Tariffs will be 6%. The tariffs have been restructured to make it more affordable to lower income households.
- The tariff increase for Electricity Tariffs will be ± 8% on average.

*__Expenditure category increases__*

The budgeted increase in expenditure categories are as follows:

| | |
|---|---|
| Employee related costs | 9.41% |
| Remuneration of councillors | 5.76% |
| Debt impairment | 3.58% |
| Depreciation & asset impairment | 4.57% |
| Finance charges | -11.72% |
| Bulk purchases | 10.12% |
| Contracted services | 1.02% |
| Transfers and grants | 3.40% |
| Other expenditure | 64.41% |

The increase in salary expenditure results from an expected 6% increase in salaries as negotiated at the bargaining council as well as the notch increase for qualifying employees.

The increase in bulk purchases is to cover the 7.64% increase in Eskom tariffs as well as the expected grow in demand.

The budgeted decrease in finance charges is a direct result of the redemption of annuity loans.

The financing of capital expenditure from own funds (CRR) totals R 19.1 million. This amount represents an increase to originally planned values and is earmarked to address specific infrastructural capital investment aligned to IDP focus areas. This level is considered to be affordable over the MTREF 3-year period.

Capital investment funding from Capital Grants represents a significant portion (73%) of the Municipality's Capital Budget in 2016/2017 and consist mainly of the Provincial Housing Grant the Municipal Infrastructure Grant (MIG) and the Regional Bulk Infrastructure Grant (RBIG).

The 2016/2017 Budget was compiled in terms of the Municipal Budget and Reporting Regulations and a phased-in process will be followed to include all information regarding the tables and supporting documentation.

**Financial position and MTREF strategy**

The financial position of Witzenberg Municipality is set out in Table A6: Budgeted Financial Position.

**Integrated Development Plan & Priorities**

The Strategic priorities as per the IDP and the financial information as per the 2016/2017 budget are as follows:

| Strategic Objectives | Revenue | Expenditure |
|---|---|---|
| Essential Services | 386,864,993 | 346,479,968 |
| Governance | 79,523,512 | 99,825,757 |
| Communal Services | 73,952,437 | 100,553,760 |
| Socio-Economic Support Services | 43,754,921 | 7,840,453 |
| **Grand Total** | 584,095,863 | 554,699,938 |

More detail is available in Supporting Table SA4 Reconciliation of IDP strategic objectives and budget (revenue), Supporting Table SA5 Reconciliation of IDP strategic objectives and budget (operating expenditure) and Supporting Table SA6 Reconciliation of IDP strategic objectives and budget (capital expenditure).

**Effect of the annual budget**

The annual budget for 2016/2017 to 2018/2019 is disclosed in detail in 'Section 4: Annual budget tables' and in 'Annexure 2: Supporting budget tables'. Each of the summarised sections below is discussed in more detail later in this document.

**Financial performance**

The revenue by source for medium term revenue and expenditure framework can be summarized as follows:

| Revenue by source | 2016/2017 | 2017/2018 | 2018/2019 |
|---|---|---|---|
| Property rates | 59,625,000 | 64,414,400 | 69,579,282 |
| Property rates - penalties | 1,400,000 | 1,512,000 | 1,632,960 |
| Service charges - electricity revenue | 215,414,266 | 232,691,044 | 251,350,430 |
| Service charges - water revenue | 39,203,329 | 41,095,672 | 43,150,450 |
| Service charges - sanitation revenue | 19,968,252 | 20,925,228 | 21,977,350 |
| Service charges - refuse revenue | 20,419,140 | 21,442,084 | 22,514,200 |
| Service charges - other | 511,440 | 539,580 | 566,570 |
| Rental of facilities and equipment | 9,474,970 | 10,001,174 | 10,573,753 |
| Interest earned - external investments | 4,480,288 | 4,561,569 | 4,639,520 |
| Interest earned - outstanding debtors | 5,474,180 | 5,778,280 | 6,073,580 |
| Fines | 13,019,650 | 13,800,740 | 14,628,580 |
| Licenses and permits | 168,030 | 177,650 | 187,330 |
| Agency services | 4,274,110 | 4,524,190 | 4,782,200 |
| Transfers recognized - operational | 134,809,474 | 119,516,249 | 113,385,650 |
| Other revenue | 4,271,767 | 4,503,381 | 4,733,823 |
| Gains on disposal of PPE | 2,370 | 2,510 | 2,640 |
| **TOTAL** | **532,516,266** | **545,485,751** | **569,778,318** |

The operating expenditure by type for medium term revenue and expenditure framework can be summarized as follows:

| Operating Expenditure By Type | 2016/2017 | 2017/2018 | 2018/2019 |
|---|---|---|---|
| Employee related costs | 143,664,879 | 155,376,619 | 167,198,247 |
| Remuneration of councillors | 9,465,032 | 10,032,934 | 10,634,910 |
| Debt impairment | 25,639,560 | 27,099,770 | 28,560,780 |
| Depreciation & asset impairment | 39,480,476 | 46,045,465 | 47,998,000 |
| Finance charges | 11,710,102 | 11,249,322 | 11,635,566 |
| Bulk purchases | 179,220,874 | 193,558,546 | 209,043,229 |
| Contracted services | 14,928,782 | 15,380,654 | 16,297,760 |
| Transfers and grants | 881,230 | 929,700 | 976,200 |
| Other expenditure | 129,709,003 | 113,249,793 | 104,365,246 |
| Loss on disposal of PPE | 0 | 0 | 0 |
| **Total Expenditure** | **554,699,938** | **572,922,803** | **596,709,938** |

**The National, Provincial and District Context**

The Municipality's budget must be seen within the context of the policies and financial priorities of National and Provincial Government as well as the district municipality. In essence, the spheres of Government are partners in meeting the service delivery challenges faced in Witzenberg Municipality. The Municipality alone cannot meet these challenges and we require support from the other spheres of Government through the direct and indirect allocation of resources as well as the achievement of their own policies.

The following table shows the allocations to Witzenberg Municipality as set out in the National Division of Revenue Act 1 of 2016 in the MTEF period:

| **NATIONAL ALLOCATIONS** | *2016/2017* | *2017/2018* | *2018/2019* |
|---|---|---|---|
| | *R'000* | *R'000* | *R'000* |
| **UNCONDITIONAL GRANTS** | | | |
| EQUITABLE SHARE | 59,734 | 66,184 | 72,400 |
| **CONDITIONAL GRANTS** | | | |
| **INFRASTRUCTURE** | 51,580 | 27,249 | 27,000 |
| MIG | 17,739 | 20,690 | 20,000 |
| INEP | 5,000 | 6,000 | 7,000 |
| RBIG | 27,841 | 559 | – |
| Rural Development | 1,000 | – | – |
| **SPECIFIC PURPOSE ALLOCATIONS** | 3,768 | 2,583 | 2,635 |
| LG FMG | 1,475 | 1,550 | 1,550 |
| MSIG | 957 | 1,033 | 1,085 |
| EPWP | 1,336 | – | – |
| **NATIONAL GRANTS TOTAL** | 115,082 | 96,016 | 102,035 |

The following table shows the allocations to Witzenberg Municipality from the Provincial Government of the Western Cape:

| **PROVINCIAL ALLOCATIONS** | **2016/2017** | **2017/2018** | **2018/2019** |
|---|---|---|---|
| | **R'000** | **R'000** | **R'000** |
| **DEPARTMENT OF HUMAN SETTLEMENTS** | 56,000 | 38,000 | 25,000 |
| IHHSDG | 56,000 | 38,000 | 25,000 |
| **DEPARTMENT OF TRANSPORT AND PUBLIC WORKS** | 120 | – | – |
| MAINTENANCE OF PROCLAIMED ROADS | 120 | – | – |
| **DEPARTMENT OF CULTURAL AFFAIRS AND SPORT** | 7,975 | 8,454 | 8,961 |
| LIBRARY SERVICES | 2,477 | 2,626 | 2,783 |
| LIBRARY SERVICES: Municipal Replacement Funding | 5,498 | 5,828 | 6,178 |
| **DEPARTMENT OF LOCAL GOVERNMENT** | 150 | 250 | 250 |
| CDW OPERATIONAL SUPPORT | 150 | 150 | 150 |
| THUSONG CENTRE | – | 100 | 100 |
| **PROVINCIALTREASURY** | 120 | 240 | 360 |
| FINANCIAL SUPPORT GRANT | 120 | 240 | 360 |
| **GRAND TOTAL** | **64,365** | **46,944** | **34,571** |

Unfortunately the information of most grants from the Western Cape Province is only for one financial year.

To date no information has been received on transfers from the Cape Winelands District Municipality.

**Budget-related policies**

Please refer to paragraph 9 for details of proposed amendments to the budget related policies.

# 5 Annual budget Tables

## (These tables will be distributed at the council meeting)

- AI Budget Summary
- A2 Budgeted Financial Performance – by standard classification
- A3 Budgeted Financial Performance – by municipal vote
- A4 Budgeted Financial Performance
- A5 Budgeted capital Expenditure by vote and Funding
- A6 Budgeted Financial Position
- A7 Budgeted Cash Flows
- A8 Cash backed reserves/accumulated surplus reconciliation
- A9 Asset Management
- A10 Basic service delivery measurement

# Annual budget Supporting Tables

SA1: Supporting Detail to Budgeted Financial Performance
SA2: Matrix Financial Performance Budget (revenue source/expenditure type and dept.)
SA3: Supporting detail to Budgeted Financial Position
SA4: Reconciliation of IDP, Strategic Objectives and Budget (Revenue)
SA5: Reconciliation of IDP, Strategic Objectives and Budget (Operating Expenditure)
SA6: Reconciliation of IDP, Strategic Objectives and Budget (Capital Expenditure)
SA7: Measurable Performance Objectives
SA8: Performance Indicators and Benchmarks
SA9: Social, Economic and Demographic Statistics and Assumptions

SA10: Funding Measurement
SA11: Property Rates Summary
SA12a: Property rates by category (current year)
SA12b: Property rates by category (budget year)
SA13: Service Tariffs by category
SA 14: Household Bills
SA15: Investment Particulars by Type
SA16: Investment Particulars by Type
SA17: Borrowing
SA18: Transfers and Grant Receipts
SA19: Expenditure on Transfers and Grant Programme
SA20: Reconciliation of Transfers, Grant Receipts and Unspent Funds
SA21: Transfers and Grants made by the Municipality
SA22: Summary Councillor and Staff Benefits
SA23: Salaries, Allowances and Benefits (political office bearers/councillors/senior managers)
SA24: Summary of Personnel Numbers
SA25: Budgeted Monthly Revenue and Expenditure
SA26: Budgeted Monthly Revenue and Expenditure (Municipal Vote)
SA27: Budgeted Monthly Revenue and Expenditure (Standard Classification)
SA28: Budgeted Monthly Capital Expenditure (Municipal Vote)
SA29: Budgeted Monthly Capital Expenditure (Standard Classification)
SA30: Budgeted Monthly Cash Flow
SA31: Entities not required
SA32: List of External Mechanisms
SA33: Contracts having Future Budgetary Implications
SA34a: Capital Expenditure on New Assets by Asset Class
SA34b: Capital Expenditure on the Renewal of Existing Assets by Asset Class
SA34c: Repairs and Maintenance Expenditure by Asset Class
SA34d: Depreciation by Assets Class
SA35: Future Financial Implications of the Capital Budget
SA36: Detail Capital Budget
SA37: Projects Delayed from Previous Financial Years

# 6 Overview of the Budget Process

## 6.1 Political oversight of the budget process

Section 53 (1) of the MFMA stipulates that the mayor of a municipality must provide general political guidance over the budget process and the priorities that guide the preparation of the budget.

Section 21(1) of the MFMA states that the Mayor of a municipality must coordinate the processes for preparing the annual budget and for reviewing the municipality's integrated development plan and budget-related policies to ensure that the tabled budget and any revisions of the integrated development plan and budget-related policies are mutually consistent and credible.

Furthermore, this section also states that the Mayor must at least 10 months before the start of the budget year, table in municipal council, a time schedule outlining key deadlines for the preparation, tabling and approval of the annual budget.

This time schedule provides for political input from formal organizations such as portfolio Committees.

## 6.2. Schedule of Key Deadlines relating to budget and IDP process [MFMA s 21(1) (b)]

The IDP and Budget time schedule of the 2016/2017 budget cycle was adopted by Council during August 20135, 10 months before the start of the budget year in compliance with legislative directives.

The IDP and Budget Process Plan ensure that the role-players within the process are well prepared. All activities outlined within this document have been prepared in close inter-relation with the Framework that governs both the District and all local municipalities.

Public budget and IDP meetings will be held throughout Witzenberg and all members of the public are urged to attend.

## 6.3. Process used to integrate the review of the IDP and preparation of the Budget

Updating the IDP and Budget is an evolving and re-iterative process over a 10 month period. The initial parallel process commenced with the consultative process of the IDP in 2011 and the update of the MTREF to determine the affordability and sustainability framework at the same time.

## 6.4. Process for consultation with each group of stakeholders and outcomes

Following tabling of the draft budget in March 2016, local input will be solicited via notices published in all major newspapers, including The Cape Times, Die Burger and The Witzenberg Herald. The budget documentation will be available on the municipal website: witzenberg.gov.za

Comments on the IDP/Budget will be made by the public via verbal presentations, facsimiles, emails and in the form of correspondence to the municipality and will be considered for incorporation as part of the budget process.

### 6.5. Stakeholders involved in consultations

The tabled budget will be provided to National Treasury and Provincial Treasury in March/April 2016 for their consideration in line with S23 of the MFMA.

### 6.6. Process and media used to provide information on the Budget to the community

The Municipality's consultation process on its draft IDP and budget will be held during April 2016, where various community organizations and representatives may/will come forward to give input and to re-prioritize some of their needs.

Community representatives and organizations had to review the priorities given previously and to ascertain whether it has been captured as priorities during the 2016/17 IDP/Budget process.

### 6.7. Methods employed to make the Budget document available (including websites)

In compliance with the Municipal Finance Management Act and the Municipal Systems Act with regards to the advertising of Budget Documents (including the Tariffs, Fees and Charges for 2016/2017), advertisements will be placed in The Cape Times, Die Burger and the community newspapers. The information relating to resolutions and budget documentation will be displayed at the notice boards in the municipal offices as well as libraries.

In compliance with S22 of the MFMA, the Budget documentation will be published on the municipality's website.

# 7 IDP Overview and Amendments

- **VISION**

**A Municipality that cares for its community, creating growth and opportunities**

- **MISSION**

The Witzenberg Municipality is committed to improve the quality of life of its community by:
- Providing and maintaining affordable services.
- Promoting Social and Economic Development
- The effective and efficient use of available resources
- Effective Stakeholder and Community participation

- **VALUE SYSTEM**

- Driven by the aspirations of our Community, we will respect and uphold the Constitution of the Republic of South Africa.
- We commit ourselves to the Code of Conduct for Councillors and officials in the Municipal Systems Act.
- We commit ourselves to the principles of sound financial management.

- **Alignment with Provincial and National Government**

Witzenberg Municipality's development plan needs to align with National and Provincial initiatives to ensure optimal impact from the combined efforts of government. In this regard there are six critical elements: Accelerated and Shared Growth-South Africa (ASGI-SA), National Spatial Development Perspective (NSDP), National Strategy for Sustainable Development (NSSD), Provincial Growth and Development Strategy (PGDS) and Provincial Spatial Development Framework (PSDF).

All these feed into and influence the Integrated Development Plan.

- **Witzenberg Municipality Budget Priorities (Key Performance areas)**

The Municipality's 2016/2017 to 2018/2019 integrated development plan focuses on five strategic focus areas. The concrete objectives for each strategic focus area have been outlined and elaborated on. These objectives will be used to further develop key performance indicators against which performance implementation monitoring and reporting will be done. The corporate scorecard outlines these indicators and targets.

The four focus areas are:

- Essential Services
- Governance
- Communal Services
- Socio-Economic Support Services

# 8 Measurable performance objectives and indicators

## (a) KEY FINANCIAL INDICATORS AND RATIOS

Information regarding key financial indicators and ratios are provided on Supporting Table SA8.

## (b) MEASURABLE PERFORMANCE OBJECTIVES

*Information regarding revenue is provided as follows:*

Revenue for each vote - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)

Revenue for each source - Table A4 Budgeted Financial Performance (revenue and expenditure)

*Provision of free basic services:*

(i) Cost to the Witzenberg Municipality in rand value for each of the free basic services provided to indigent households:

| | 2016/2017 | 2017/2018 | 2018/2019 |
|---|---|---|---|
| | R'000 | R'000 | R'000 |
| Property rates | 7,890 | 8,502 | 9,170 |
| Water | 3,574 | 3,821 | 4,013 |
| Sanitation | 6,110 | 6,537 | 6,863 |
| Electricity/other energy | 2,462 | 2,588 | 2,718 |
| Refuse | 6,701 | 7,170 | 7,528 |
| **Total** | **26 737** | **28 618** | **30 292** |

More detail is provided in Table A10 Basic service delivery measurement,

(ii) Level of service to be provided

The first R 100 000 of the municipal valuation of property in Town areas are exempt from property rates.

Indigent households will receive 50 kWh of electricity and 6 kilolitre of water per month while their basic charges for water refuse and sewerage will be subsidized.

(iii) Number of households to receive free basic services

There is budgeted for 3 500 households that will receive 50 kWh electricity per month as well as 6 kilolitre water per month.

A further 1700 households in informal areas receive all services excluding electricity free of charge.

# 9 Overview of Budget Related Policies and Amendments

The following budget related policies are tabled with the budget documentation for comments and inputs:

Tariff Policy
Property Rates Policy
Credit Control and Debt Collection Policy
Cash Management and Investment Policy
Consumer Payment Incentive Policy
Municipal Supply Chain Management Policy
Petty Cash Policy
Indigent Policy
Budget Policy
Budget Virement Policy
Asset Management Policy
Funding and Reserves Policy
Cellular the phone and data card policy
Borrowing Policy

Policies will be available at libraries in the municipal area and the website of the municipality.

The budget related policies were reviewed by management. The amendments recommended are explained below:

TARIFF POLICY

The Municipal System Act requires Council to adopt a Tariff Policy. The general financial management functions covered in section 62 of the MFMA includes the implementation of a tariff policy. Specific legislation applicable to each service has been taken into consideration when determining this policy.

No amendments are recommended.

PROPERTY RATES POLICY

A Rates Policy in accordance with Section 3 of the Municipal Property Rates Act (No 6 of 2004) (MPRA) was approved by Council and updated on 15 June 2010.

The policy guides the annual setting of property rates.

No amendments are recommended.

## CREDIT CONTROL AND DEBT COLLECTION POLICY

This Policy has been formulated in terms of section 96 (b) and 98 of the Local Government: Municipal Systems Act, 2000 and the Credit Control and Debt Collection By-Law.

No amendments are recommended.

## CASH MANAGEMENT AND INVESTMENT POLICY

The underlying cash is managed and invested in accordance with the Municipality's approved Cash Management and Investment Policy, which is aligned with National Treasury's municipal investment regulations dated 01 April 2005.

No amendments are recommended.

## CONSUMER PAYMENT INCENTIVE POLICY

The purpose of the policy is to encourage residents of Witzenberg to pay for services and also to promote the culture of payment amongst its citizens.

Amendments recommended:

Amend the dates for debt to be parked to include debt incurred before 30 June 2013.

## MUNICIPAL SUPPLY CHAIN MANAGEMENT POLICY

Section 111 of the MFMA requires each Municipality and municipal entity to adopt and implement a supply chain management policy, which gives effect to the requirements of the Act. The Municipality's Supply Chain Management Policy was approved by Council.

No amendments are recommended.

## PETTY CASH POLICY

The policy provides for the cash purchases up to a transaction value of R 2 000.00

No amendments are recommended.

## INDIGENT POLICY

The aim of the policy is to ensure a sound and sustainable manner to provide affordable basic services to the poor by means of assisting them financially within the legal framework of the powers and functions of the municipality in order to improve the livelihood, in an effort to create a prosperous municipality free of poverty.

No amendments are recommended.

BUDGET POLICY

The aim of the policy is to set out the principles which the municipality will follow in preparing each medium term revenue and expenditure framework (budget) and the responsibilities of the mayor and officials.

No amendments are recommended.

BUDGET VIREMENT POLICY

National Treasury has advised municipalities to implement a virement policy to ensure that funds can be shifted for of operational requirements to ensure that service delivery is not hampered.

No amendments are recommended.

ASSET MANAGEMENT POLICY

The aim of the policy is to ensure that the assets of the municipality are properly managed and accounted for.

No amendments are recommended.

FUNDING AND RESERVE POLICY

In terms of section 8 of the Municipal Budget and Reporting Regulations each municipality must have a funding and reserves policy.

The policy aims to set standards and guidelines towards ensuring financial viability over both the short- and long term and includes funding as well as reserves requirements.

No amendments are recommended.

CELLULAR TELEPHONE AND DATA CARD POLICY

The policy aims to curb the expenditure on cellular telephones by setting maximum expenditure levels and providing processes to approve and/or recover expenditure above the levels.

No amendments are recommended.

BORROWING POLICY

The policy aims to set out the objectives, statutory requirements as well as guidelines for the borrowing of funds.

No amendments are recommended.

# 10 Overview of Budget Assumptions

**Expenditure**

Salaries and Allowances

It is assumed that salaries of employees and councillors will in terms of the National Bargain Council negotiations of salary increases for the following three years. The following was negotiated for 2016/2017 namely:

Salary increase based on CPIX 5.0% plus 1.0% plus 2.5% notch increase for qualifying employees in terms of the national agreement reached between SALGA and the unions.

The Minister of Finance will approve increases of councillors during the 2016/2017 financial year, and the increase will be implemented as from 1 July 2016.

General expenditure

It is assumed that costs for services will increase in line with the CPIX. The current oil price is a concern and it is expected that the fuel price hikes will have a substantial effect on expenditure. It is also assumed that the capital projects for 2016/2017 will be completed during the financial year as there were budgeted for the depreciation of such projects as per general recognized accounting practice (GRAP).Depreciation on new capital expenditure is calculated at a varying rate ranging between 3 and 100 years depending on the nature of the asset.

Repairs and Maintenance

It is assumed that municipal infrastructure and assets will be maintained as per previous years and that no major breakages will take place during the financial year.

Capital costs

It is assumed that interest rates will be stable during the financial year, but the provision for capital has not been decreased.

Bulk Purchases

It is assumed that electricity tariffs of Eskom will increase by 7.86% as from 1 July 2016, as approved by NERSA.

## Income

### Households

It is assumed that the total households in the municipal area (the tax base) will stay stable during the financial year. The new RDP houses to be built will be for the benefit of families residing in informal areas. The total number of households is thus not expected to increase. Care must be taken that the informal structures are removed as soon as the beneficiaries moved to the new houses.

### Collection rate for municipal services

It is assumed that the collection rate (percentage of service charges recovered) for the financial year will be the same as the current payment rate.

In accordance with relevant legislation and national directives, the estimated revenue recovery rates are based on realistic and sustainable trends. The Municipality's collection rate is set at an average of 96%. Adequate provision is made for non-recovery. Whilst collection rates will vary between different services and be based on current trends, special provision was made to cater for roll-out of an extended indigent program.

### Grants

It is assumed that the National and Provincial grants as per Division of Revenue Act (DORA) which has been included in the budget will be received during the 2016/2017 financial year.

### Indigents

It is assumed that the number of indigents will not increase to more than 3 500 during the financial year due to the adjustments to the indigent policy approved during September 2011.

# 11 Overview of Budget Funding

Summary

*The operating budget for will be financed as follows:*

| | 2016/2017 | 2017/2018 | 2018/2019 |
|---|---|---|---|
| Charged for electricity, water, refuse and sewerage | 295,516,427 | 316,693,608 | 339,559,000 |
| Property Rates | 61,025,000 | 65,926,400 | 71,212,242 |
| Provincial and National Operating Grants | 134,809,474 | 119,516,249 | 113,385,650 |
| Sundry charges / Other | 41,165,365 | 43,349,494 | 45,621,426 |
| **Total Operating Revenue excl. Capital Transfers** | 532,516,266 | 545,485,751 | 569,778,318 |

*The capital budget for 2016/2017 to 2018/2019 will be financed as follows:*

| | 2016/2017 | 2017/2018 | 2018/2019 |
|---|---|---|---|
| Own Funds (Capital Replacement Reserves) | 19,067,500 | 10,998,000 | 2,582,000 |
| Grants | 48,160,527 | 27,180,351 | 27,000,000 |
| Borrowing | 2,500,000 | 1,000,000 | 0 |
| Total Capital Budget | 69,728,027 | 39,178,351 | 29,582,000 |

*Reserves*

All the reserves of the municipality are not cash funded. The process to accumulate sufficient funds is a long term process as tariff increases must be kept to a minimum, and service delivery must be continued.

*Sustainability of municipality*

The way that the budget is funded will ensure that the municipality will be sustainable on the short term. The full effect of huge increases in electricity tariffs may on the long run impact negatively on the sustainability of the municipality. This is a huge concern for the municipality and the municipality has no control over the increases approved by NERSA.

*Impact on rates and tariffs*

The way that the budget is funded will ensure that, except for electricity and refuse removal tariffs, service tariff increases will be ± 6%. Property rates tariffs will increase with ± 8%. The municipality has no control over the increases of electricity tariffs and the ± 8% increase in electricity tariffs of Eskom; will have a negative impact on the local economy.

Property valuations, rates, tariffs and other charges

A General Valuation was done in terms of the Property Rates Act, (Act 6 of 2004) during the current financial year. The new property valuations were implemented from 1 July 2013.

The rates tariffs as well as tariffs for electricity, water, refuse, sewage together with the sundry tariffs are listed in Section B – Tariffs. The tariff increases are also indicated.

Collection Rate

Income levels for service charges and rates for the budget year were based on the following collection rates:

| | |
|---|---|
| Rates | 94.0% |
| Electricity | 99.0% |
| Water | 87.5% |
| Sanitation | 89.0% |
| Refuse | 88.0% |

Planned savings and efficiencies

The following areas were identified for possible savings after the efficiency of the usage of the assets/services has been evaluated:

Telephone costs
Cell phone cost
Overtime
Standby
Vehicle running cost

Investments

Particulars of monetary investments as at 28 February 2016:

| Investments | Amount |
|---|---|
| Standard Bank | R 13 000 000 |
| **TOTAL** | **R 13 000 000** |

Contributions and donations received

There was not budgeted for any contributions and donations to be received.

Planned proceeds of sale of assets

The municipality envisage the sale of certain fixed property during the 2016/2017 financial year.

Planned use of previous year's cash backed accumulated surplus

The previous year's accumulated surplus is not cash backed.

Particulars of existing and any new borrowing proposed to be raised

There is no new borrowing proposed.

# 12 Expenditure on allocations and grant Programmes

Particulars of budgeted allocations and grants

Please refer to Supporting Table SA19: Expenditure on transfers and grant programme.

# 13 Allocations or grants made by the Municipality

Please refer to Supporting Table SA21 Transfers and grants made by the municipality.

# 14 Councillor allowances and employee benefits

Costs to Municipality:

*Councillors*

| | |
|---|---|
| Speaker (1) | 712 962 |
| Executive Mayor (1) | 884 946 |
| Deputy Executive Mayor (1) | 712 962 |
| Executive Committee (4) | 2 674 436 |
| Other Councillors (16) | 4 479 726 |
| **TOTAL** | **9 465 032** |

*Senior Managers (Including performance bonus provision)*

| | |
|---|---|
| Municipal Manager | 1 650 944 |
| Chief Financial Officer | 1 271 631 |
| Director: Corporate Services | 1 271 631 |
| Director: Community Services | 1 271 631 |
| Director: Technical Services | 1 271 631 |
| **TOTAL** | **6 737 468** |

*All other staff* R 136 927 411

<u>Number of Councillors</u> 23

<u>Number of Senior Managers employed</u> 5

Details of employee numbers can be obtained on Supporting Table SA24: Summary of personnel numbers.

## 15 Monthly targets for revenue, expenditure and cash flow

The monthly targets for revenue and expenditure are provided in Supporting Table SA25 Budgeted monthly revenue and expenditure.

The monthly targets for cash flows are provided in Supporting Table SA30 Budgeted monthly cash flow.

## 16 Capital spending detail

Information/detail regarding capital projects by vote is provided in Supporting Table SA36: Detailed capital budget.

## 17 Legislation compliance status

Witzenberg Municipality complies in general with legislation applicable to municipalities.

## 18 Municipal Manager's quality certification

**Quality Certificate**

I, Mr D Nasson, Municipal Manager of Witzenberg Municipality, hereby certify that the annual budget and supporting documentation have been prepared in accordance with the Municipal Finance Management Act and the regulations made under the Act, and that the budget and supporting documentations are consistent with the Integrated Development Plan of the municipality.

Print name Mr D NASSON

Municipal Manager of WITZENBERG MUNICIPALITY.

Signature: ____________________

Date 30 March 2016

# RATES AND TARIFFS 2016/2017 - 2018/2019

| Tariffs 2015/2016 Including Vat | Tariffs 2015/2016 Excluding Vat | | Description | VAT Status | Tariffs 2016/2017 Including Vat | Variance | Indicative Tariffs 2017/2018 Including Vat | Variance | Indicative Tariffs 2018/2019 Including Vat | Variance | Tariffs 2016/2017 Excluding Vat |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | | **1.** | **Property rates and other municipal taxes** | | | | | | | | |
| | | **1.1.** | **Property rates** | | | | | | | | |
| R 0.00850 | | **1.1.1.** | Residential Property | 0.0% | **R 0.00918** | 8.00% | R 0.00991 | 8.00% | R 0.01071 | 8.00% | |
| R 0.00680 | | **1.1.2.** | Informal Settlements | 0.0% | **R 0.00734** | 8.00% | R 0.00793 | 8.00% | R 0.00857 | 8.00% | |
| R 0.01615 | | **1.1.3.** | Business/Commercial Property | 0.0% | **R 0.01744** | 8.00% | R 0.01884 | 8.00% | R 0.02034 | 8.00% | |
| R 0.01615 | | **1.1.4.** | Industrial Property | 0.0% | **R 0.01744** | 8.00% | R 0.01884 | 8.00% | R 0.02034 | 8.00% | |
| | | **1.1.5.** | Agricultural Properties: | | | | | | | | |
| R 0.00213 | | 1.1.5.1 | Bona fida Agricultural | 0.0% | **R 0.00230** | 8.00% | R 0.00248 | 8.00% | R 0.00268 | 8.00% | |
| R 0.00850 | | 1.1.5.2 | Agricultural/Business/Residential | 0.0% | **R 0.00918** | 8.00% | R 0.00991 | 8.00% | R 0.01071 | 8.00% | |
| R 0.00850 | | 1.1.5.3 | Agricultural/Industrial | 0.0% | **R 0.00918** | 8.00% | R 0.00991 | 8.00% | R 0.01071 | 8.00% | |
| R 0.01615 | | **1.1.6.** | State owned Property | 0.0% | **R 0.01744** | 8.00% | R 0.01884 | 8.00% | R 0.02034 | 8.00% | |
| R 0.01275 | | **1.1.7.** | Vacant Land - Urban | 0.0% | **R 0.01377** | 8.00% | R 0.01487 | 8.00% | R 0.01606 | 8.00% | |
| R 0.00213 | | **1.1.8.** | Public Service Infrastructure | 0.0% | **R 0.00230** | 8.00% | R 0.00248 | 8.00% | R 0.00268 | 8.00% | |
| R 0.00213 | | **1.1.9.** | Public Benefit Organisations | 0.0% | **R 0.00230** | 8.00% | R 0.00248 | 8.00% | R 0.00268 | 8.00% | |
| R 0.01063 | | **1.1.10.** | Building clauses | 0.0% | **R 0.01148** | 8.00% | R 0.01239 | 8.00% | R 0.01338 | 8.00% | |
| | | **1.2.** | **Concented use and departures** | | | | | | | | |
| **R 1,150.00** | | **1.2.1.** | Residential properties | | **R 1,322.50** | 15.00% | R 1,428.300 | 8.00% | R 1,542.564 | 8.00% | |
| **R 1,150.00** | | **1.2.2.** | Bona fida Agricultural | | **R 1,322.50** | 15.00% | R 1,428.300 | 8.00% | R 1,542.564 | 8.00% | |
| | | **2.** | **Electricity Service Tariffs** | | | | | | | | |
| | | | High-demand (June – August) and low-demand (September – May) seasons | | | | | | | | |
| | | | **Peak:** | | | **Standard:** | | | | | |
| | | **2.1** | **Service Availability:** | | | | | | | | |
| R 136.8000 | R 120.0000 | | Unimproved sites charge per month or part of it | 14.0% | **R 136.80** | 0.00% | R 147.744 | 8.00% | R 159.564 | 8.00% | R 120.00 |
| | | **2.2** | **Residential customers** | | | | | | | | |
| | | **2.2.1** | **Single part tariff** | | | | | | | | |
| | | 2.2.1.1 | **Prepaid** | | | | | | | | |
| R 0.9690 | R 0.8500 | | 0-50 kWh | 14.0% | **R 0.99** | 2.35% | R 1.051 | 6.00% | R 1.114 | 6.00% | R 0.87 |
| R 1.1742 | R 1.0300 | | 51-350 kWh | 14.0% | **R 1.22** | 3.88% | R 1.293 | 6.00% | R 1.371 | 6.00% | R 1.07 |
| R 1.4706 | R 1.2900 | | 351-600 kWh | 14.0% | **R 1.61** | 9.30% | R 1.736 | 8.00% | R 1.875 | 8.00% | R 1.41 |
| R 1.7784 | R 1.5600 | | 601-800 kWh | 14.0% | **R 1.93** | 8.33% | R 2.081 | 8.00% | R 2.247 | 8.00% | R 1.69 |
| R 1.7784 | R 1.5600 | | Above 800 kWh | 14.0% | **R 1.93** | 8.33% | R 2.081 | 8.00% | R 2.247 | 8.00% | R 1.69 |
| | | 2.2.1.2 | **1 x 20 A** | | | | | | | | |
| R 1.0830 | R 0.9500 | | 0-50 kWh | 14.0% | **R 1.11** | 2.11% | R 1.172 | 6.00% | R 1.242 | 6.00% | R 0.97 |
| R 1.2084 | R 1.0600 | | 51-350 kWh | 14.0% | **R 1.25** | 3.77% | R 1.329 | 6.00% | R 1.409 | 6.00% | R 1.10 |
| R 1.5960 | R 1.4000 | | 351-600 kWh | 14.0% | **R 1.70** | 6.43% | R 1.834 | 8.00% | R 1.981 | 8.00% | R 1.49 |
| R 1.8582 | R 1.6300 | | 601-800 kWh | 14.0% | **R 1.98** | 6.75% | R 2.142 | 8.00% | R 2.314 | 8.00% | R 1.74 |
| R 1.8582 | R 1.6300 | | Above 800 kWh | 14.0% | **R 1.98** | 6.75% | R 2.142 | 8.00% | R 2.314 | 8.00% | R 1.74 |
| | R 1.0032 | 2.2.1.3 | **Single phase** | | | | | | | | |
| R 1.0032 | | | 0-50 kWh | 14.0% | **R 1.06** | 5.68% | R 1.124 | 6.00% | R 1.191 | 6.00% | R 0.93 |
| R 1.1628 | | | 51-350 kWh | 14.0% | **R 1.25** | 7.84% | R 1.329 | 6.00% | R 1.409 | 6.00% | R 1.10 |
| R 1.5276 | | | 351-600 kWh | 14.0% | **R 1.65** | 8.21% | R 1.785 | 8.00% | R 1.928 | 8.00% | R 1.45 |
| R 1.7328 | | | 601-800 kWh | 14.0% | **R 1.88** | 8.55% | R 2.031 | 8.00% | R 2.194 | 8.00% | R 1.65 |
| R 1.7328 | | | Above 800 kWh | 14.0% | **R 1.88** | 8.55% | R 2.031 | 8.00% | R 2.194 | 8.00% | R 1.65 |
| | R 1.1286 | 2.2.1.4 | **Three phase** | | | | | | | | |
| R 1.1286 | | | 0-50 kWh | 14.0% | **R 1.17** | 4.04% | R 1.268 | 8.00% | R 1.370 | 8.00% | R 1.03 |
| R 1.2426 | | | 51-350 kWh | 14.0% | **R 1.31** | 5.50% | R 1.416 | 8.00% | R 1.529 | 8.00% | R 1.15 |
| R 1.5846 | | | 351-600 kWh | 14.0% | **R 1.69** | 6.47% | R 1.822 | 8.00% | R 1.968 | 8.00% | R 1.48 |
| R 1.8240 | | | 601-800 kWh | 14.0% | **R 1.98** | 8.75% | R 2.142 | 8.00% | R 2.314 | 8.00% | R 1.74 |
| R 1.8240 | | | Above 800 kWh | 14.0% | **R 1.98** | 8.75% | R 2.142 | 8.00% | R 2.314 | 8.00% | R 1.74 |
| | | **2.2.2** | **Two part tariff** | | | | | | | | |
| | | 2.2.2.1 | **Single phase** | | | | | | | | |
| R 479.94 | R 421.00 | | Basic charge per month or part of it: | 14.0% | **R 517.56** | 7.84% | R 558.965 | 8.00% | R 603.682 | 8.00% | R 454.00 |
| | | | Energy in c/kWh | | | | | | | | |
| R 0.6270 | R 0.5500 | | 0-50 kWh | 14.0% | **R 0.67** | 7.27% | R 0.713 | 6.00% | R 0.756 | 6.00% | R 0.59 |
| R 0.7182 | R 0.6300 | | 51-350 kWh | 14.0% | **R 0.79** | 9.52% | R 0.834 | 6.00% | R 0.884 | 6.00% | R 0.69 |
| R 1.0830 | R 0.9500 | | 351-600 kWh | 14.0% | **R 1.19** | 9.47% | R 1.280 | 8.00% | R 1.383 | 8.00% | R 1.04 |
| R 1.1970 | R 1.0500 | | 601-800 kWh | 14.0% | **R 1.31** | 9.52% | R 1.416 | 8.00% | R 1.529 | 8.00% | R 1.15 |
| R 1.1970 | R 1.0500 | | Above 800 kWh | 14.0% | **R 1.31** | 9.52% | R 1.416 | 8.00% | R 1.529 | 8.00% | R 1.15 |
| | | 2.2.2.2 | **Three phase** | | | | | | | | |
| R 511.86 | R 449.00 | | Basic charge per month or part of it: | 14.0% | **R 551.76** | 7.80% | R 595.901 | 8.00% | R 643.573 | 8.00% | R 484.00 |
| | | | Energy in c/kWh | | | | | | | | |
| R 0.5700 | R 0.5000 | | 0-50 kWh | 14.0% | **R 0.59** | 4.00% | R 0.640 | 8.00% | R 0.691 | 8.00% | R 0.52 |
| R 0.6384 | R 0.5600 | | 51-350 kWh | 14.0% | **R 0.67** | 5.36% | R 0.726 | 8.00% | R 0.785 | 8.00% | R 0.59 |
| R 0.9234 | R 0.8100 | | 351-600 kWh | 14.0% | **R 0.98** | 6.17% | R 1.059 | 8.00% | R 1.144 | 8.00% | R 0.86 |
| R 1.0716 | R 0.9400 | | 601-800 kWh | 14.0% | **R 1.14** | 6.38% | R 1.231 | 8.00% | R 1.330 | 8.00% | R 1.00 |
| R 1.5960 | R 1.4000 | | Above 800 kWh | 14.0% | **R 1.70** | 6.43% | R 1.834 | 8.00% | R 1.981 | 8.00% | R 1.49 |

# RATES AND TARIFFS 2016/2017 - 2018/2019

| Tariffs 2015/2016 Including Vat | Tariffs 2015/2016 Excluding Vat | | Description | VAT Status | Tariffs 2016/2017 Including Vat | Variance | Indicative Tariffs 2017/2018 Including Vat | Variance | Indicative Tariffs 2018/2019 Including Vat | Variance | Tariffs 2016/2017 Excluding Vat |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | | **2.3** | **Commercial customers** | | | | | | | | |
| | | **2.3.1** | **Prepaid customers** | | | | | | | | |
| R 0.00 | R 0.00 | 2.3.1.1 | Basic charge per month or part of it: | 14.0% | **R 0.00** | | R 0.000 | | R 0.000 | | R 0.00 |
| | | | The basic charge on prepaid commercial customers is not applicable to schools or church properties | | | | | | | | |
| | | 2.3.1.2 | Energy in c/kWh | | | | | | | | |
| R 1.6074 | R 1.4100 | | 0-600 kWh | 14.0% | **R 1.78** | 10.64% | R 1.9207 | 8.00% | R 2.074 | 8.00% | R 1.56 |
| R 1.9722 | R 1.7300 | | Above 600 kWh | 14.0% | **R 2.06** | 4.62% | R 2.228 | 8.00% | R 2.407 | 8.00% | R 1.81 |
| | | **2.3.2** | **Single phase** | | | | | | | | |
| | | 2.3.2.1 | Basic charge per month or part of it: | | | | | | | | |
| R 311.22 | R 273.0000 | | 20A - Connection | 14.0% | **R 332.88** | 6.96% | R 359.51 | 8.00% | R 388.27 | 8.00% | R 292.00 |
| R 570.00 | R 500.0000 | | 40A - Connection | 14.0% | **R 608.76** | 6.80% | R 657.46 | 8.00% | R 710.06 | 8.00% | R 534.00 |
| R 705.90 | R 619.2105 | | 60A - Connection | 14.0% | **R 753.54** | 6.75% | R 813.82 | 8.00% | R 878.93 | 8.00% | R 661.00 |
| R 706.80 | R 620.0000 | | 80A - Connection | 14.0% | **R 754.68** | 6.77% | R 815.05 | 8.00% | R 880.25 | 8.00% | R 662.00 |
| R 923.40 | R 810.0000 | | 100A - Connection | 14.0% | **R 984.96** | 6.67% | R 1,063.76 | 8.00% | R 1,148.86 | 8.00% | R 864.00 |
| R 1,035.83 | R 908.6228 | | 150A - Connection | 14.0% | **R 1,104.66** | 6.64% | R 1,193.03 | 8.00% | R 1,288.47 | 8.00% | R 969.00 |
| R 1,185.45 | R 1,039.8684 | | 200A - Connection | 14.0% | **R 1,264.26** | 6.65% | R 1,365.40 | 8.00% | R 1,474.63 | 8.00% | R 1,109.00 |
| R 1,309.06 | R 1,148.2982 | | 250A - Connection | 14.0% | **R 1,396.50** | 6.68% | R 1,508.22 | 8.00% | R 1,628.88 | 8.00% | R 1,225.00 |
| R 1.4700 | R 1.2895 | 2.3.2.2 | Energy in c/kWh | 14.0% | **R 1.58** | 7.80% | R 1.711 | 8.00% | R 1.8483 | 8.00% | R 1.39 |
| | | **2.3.3** | **Three phase** | | | | | | | | |
| | | 2.3.3.1 | Basic charge per month or part of it: | | | | | | | | |
| R 993.77 | R 871.73 | | 20A - Connection | 14.0% | **R 1,070.46** | 7.72% | R 1,156.10 | 8.00% | R 1,248.59 | 8.00% | R 939.00 |
| R 1,116.46 | R 979.35 | | 40A - Connection | 14.0% | **R 1,202.70** | 7.72% | R 1,298.92 | 8.00% | R 1,402.83 | 8.00% | R 1,055.00 |
| R 1,191.23 | R 1,044.94 | | 60A - Connection | 14.0% | **R 1,282.50** | 7.66% | R 1,385.10 | 8.00% | R 1,495.91 | 8.00% | R 1,125.00 |
| R 1,275.12 | R 1,118.53 | | 80A - Connection | 14.0% | **R 1,372.56** | 7.64% | R 1,482.36 | 8.00% | R 1,600.95 | 8.00% | R 1,204.00 |
| R 1,542.82 | R 1,353.35 | | 100A - Connection | 14.0% | **R 1,660.98** | 7.66% | R 1,793.86 | 8.00% | R 1,937.37 | 8.00% | R 1,457.00 |
| R 1,893.46 | R 1,660.93 | | 150A - Connection | 14.0% | **R 2,038.32** | 7.65% | R 2,201.39 | 8.00% | R 2,377.50 | 8.00% | R 1,788.00 |
| R 2,261.24 | R 1,983.54 | | 200A - Connection | 14.0% | **R 2,435.04** | 7.69% | R 2,629.84 | 8.00% | R 2,840.23 | 8.00% | R 2,136.00 |
| R 2,310.93 | R 2,027.13 | | 250A - Connection | 14.0% | **R 2,488.62** | 7.69% | R 2,687.71 | 8.00% | R 2,902.73 | 8.00% | R 2,183.00 |
| R 1.3000 | R 1.1404 | 2.3.2.2 | Energy in c/kWh | 14.0% | **R 1.40** | 7.86% | R 1.514 | 8.00% | R 1.6355 | 8.00% | R 1.23 |
| | | **2.4** | **Agricultural customers** | | | | | | | | |
| | | **2.4.1** | **< 25 KVA** | | | | | | | | |
| R 573.42 | R 503.00 | | Basic charge per month or part of it: | 14.0% | **R 640.68** | 11.73% | R 691.93 | 8.00% | R 747.28 | 8.00% | R 562.00 |
| | | **2.4.2** | **25 KVA < = 50 KVA** | | | | | | | | |
| R 839.04 | R 736.00 | | Basic charge per month or part of it: | 14.0% | **R 937.08** | 11.68% | R 1,012.05 | 8.00% | R 1,093.01 | 8.00% | R 822.00 |
| | | **2.4.3** | **50 KVA < = 100 KVA** | | | | | | | | |
| R 1,177.62 | R 1,033.00 | | Basic charge per month or part of it: | 14.0% | **R 1,267.68** | 7.65% | R 1,369.09 | 8.00% | R 1,478.62 | 8.00% | R 1,112.00 |
| | | **2.4.4** | **Energy charge c/kWh** | | | | | | | | |
| R 1.6074 | R 1.4100 | | Energy in c/kWh < 1,000 units | 14.0% | **R 1.70** | 5.67% | R 1.834 | 8.00% | R 1.981 | 8.00% | R 1.49 |
| R 1.6074 | R 1.4100 | | Energy in c/kWh > 1,000 units | 14.0% | **R 1.70** | 5.67% | R 1.834 | 8.00% | R 1.981 | 8.00% | R 1.49 |
| | | **2.5** | **BULK CONSUMERS** | | | | | | | | |
| | | **2.5.1** | **Agricultural customers** | | | | | | | | |
| | | **2.5.1.1** | ***Time of use customers*** | | | | | | | | |
| | | 2.5.1.1.1 | ***< 1 MVA High tension*** | | | | | | | | |
| R 6,809.22 | R 5,973.00 | | Basic charge per month or part of it | 14.0% | **R 7,330.20** | 7.65% | R 7,916.62 | 8.00% | R 8,549.95 | 8.00% | R 6,430.00 |
| R 121.98 | R 107.00 | | Demand charge R/KVA | 14.0% | **R 127.68** | 4.67% | R 132.79 | 4.00% | R 138.10 | 4.00% | R 112.00 |
| | | | **Energy charge c/kWh** | | | | | | | | |
| | | | In season | | | | | | | | |
| R 3.1500 | R 2.7632 | | Peak time | 14.0% | **R 3.40** | 7.85% | R 3.669 | 8.00% | R 3.962 | 8.00% | R 2.98 |
| R 1.0100 | R 0.8860 | | Standard | 14.0% | **R 1.09** | 8.36% | R 1.182 | 8.00% | R 1.277 | 8.00% | R 0.96 |
| R 0.5900 | R 0.5175 | | Off- peak time | 14.0% | **R 0.64** | 8.20% | R 0.689 | 8.00% | R 0.745 | 8.00% | R 0.56 |
| | | | Out of season | | | | | | | | |
| R 1.0900 | R 0.9561 | | Peak time | 14.0% | **R 1.19** | 8.77% | R 1.280 | 8.00% | R 1.383 | 8.00% | R 1.04 |
| R 0.7800 | R 0.6842 | | Standard | 14.0% | **R 0.84** | 8.15% | R 0.911 | 8.00% | R 0.984 | 8.00% | R 0.74 |
| R 0.5200 | R 0.4561 | | Off- peak time | 14.0% | **R 0.57** | 9.62% | R 0.616 | 8.00% | R 0.665 | 8.00% | R 0.50 |
| | | 2.5.1.1.2 | ***Low tension*** | | | | | | | | |
| R 4,363.92 | R 3,828.00 | | Basic charge per month or part of it | 14.0% | **R 4,697.94** | 7.65% | R 5,073.78 | 8.00% | R 5,479.68 | 8.00% | R 4,121.00 |
| R 119.19 | R 104.55 | | Demand charge R/KVA | 14.0% | **R 124.26** | 4.25% | R 129.23 | 4.00% | R 134.40 | 4.00% | R 109.00 |
| | | | **Energy charge c/kWh** | | | | | | | | |
| | | | In season | | | | | | | | |
| R 3.4700 | R 3.0439 | | Peak time | 14.0% | **R 3.74** | 7.76% | R 4.038 | 8.00% | R 4.361 | 8.00% | R 3.28 |
| R 1.1200 | R 0.9825 | | Standard | 14.0% | **R 1.21** | 7.89% | R 1.305 | 8.00% | R 1.409 | 8.00% | R 1.06 |
| R 0.6500 | R 0.5702 | | Off- peak time | 14.0% | **R 0.71** | 8.74% | R 0.763 | 8.00% | R 0.824 | 8.00% | R 0.62 |
| | | | Out of season | | | | | | | | |
| R 1.2000 | R 1.0526 | | Peak time | 14.0% | **R 1.30** | 8.30% | R 1.404 | 8.00% | R 1.516 | 8.00% | R 1.14 |
| R 0.8600 | R 0.7544 | | Standard | 14.0% | **R 0.92** | 7.37% | R 0.997 | 8.00% | R 1.077 | 8.00% | R 0.81 |
| R 0.5700 | R 0.5000 | | Off- peak time | 14.0% | **R 0.62** | 8.00% | R 0.665 | 8.00% | R 0.718 | 8.00% | R 0.54 |
| | | **2.5.1.2** | ***Normal*** | | | | | | | | |
| | | 2.5.1.2.1 | ***< 1 MVA High tension*** | | | | | | | | |
| R 6,517.38 | R 5,717.00 | | Basic charge per month or part of it | 14.0% | **R 7,015.56** | 7.64% | R 7,576.80 | 8.00% | R 8,182.94 | 8.00% | R 6,154.00 |
| R 156.18 | R 137.00 | | *Demand charge R/KVA* | 14.0% | **R 163.02** | 4.38% | R 169.54 | 4.00% | R 176.32 | 4.00% | R 143.00 |
| R 0.8300 | R 0.7281 | | Energy charge c/kWh | 14.0% | **R 0.90** | 8.51% | R 0.973 | 8.00% | R 1.0505 | 8.00% | R 0.79 |
| | | 2.5.1.2.2 | ***Low tension*** | | | | | | | | |
| R 3,838.38 | R 3,367.00 | | Basic charge per month or part of it | 14.0% | **R 4,132.50** | 7.66% | R 4,463.10 | 8.00% | R 4,820.15 | 8.00% | R 3,625.00 |
| R 206.34 | R 181.00 | | *Demand charge R/KVA* | 14.0% | **R 215.46** | 4.42% | R 224.08 | 4.00% | R 233.04 | 4.00% | R 189.00 |
| R 0.7500 | R 0.6579 | | Energy charge c/kWh | 14.0% | **R 0.82** | 9.44% | R 0.886 | 8.00% | R 0.9574 | 8.00% | R 0.72 |

# RATES AND TARIFFS 2016/2017 - 2018/2019

| Tariffs 2015/2016 Including Vat | Tariffs 2015/2016 Excluding Vat | | Description | VAT Status | Tariffs 2016/2017 Including Vat | Variance | Indicative Tariffs 2017/2018 Including Vat | Variance | Indicative Tariffs 2018/2019 Including Vat | Variance | Tariffs 2016/2017 Excluding Vat |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | | **2.5.2** | **Urban customers** | | | | | | | | |
| | | **2.5.2.1** | ***Time of use customers*** | | | | | | | | |
| | | 2.5.2.1.1 | ***> 1 MVA High tension*** | | | | | | | | |
| R 14,254.56 | R 12,504.00 | | Basic charge per month or part of it | 14.0% | **R 15,344.40** | 7.65% | R 16,571.95 | 8.00% | R 17,897.71 | 8.00% | R 13,460.00 |
| R 84.36 | R 74.00 | | Demand charge R/KVA | 14.0% | **R 88.92** | 5.41% | R 92.48 | 4.00% | R 96.18 | 4.00% | R 78.00 |
| | | | **Energy charge c/kWh** | | | | | | | | |
| | | | In season | | | | | | | | |
| R 3.6800 | R 3.23 | | Peak time | 14.0% | **R 3.97** | 7.80% | R 4.285 | 8.00% | R 4.627 | 8.00% | R 3.48 |
| R 1.1900 | R 1.04 | | Standard | 14.0% | **R 1.28** | 7.29% | R 1.379 | 8.00% | R 1.489 | 8.00% | R 1.12 |
| R 0.6800 | R 0.60 | | Off- peak time | 14.0% | **R 0.74** | 8.97% | R 0.800 | 8.00% | R 0.864 | 8.00% | R 0.65 |
| | | | Out of season | | | | | | | | |
| R 1.2500 | R 1.10 | | Peak time | 14.0% | **R 1.36** | 8.53% | R 1.465 | 8.00% | R 1.582 | 8.00% | R 1.19 |
| R 0.9000 | R 0.79 | | Standard | 14.0% | **R 0.98** | 8.93% | R 1.059 | 8.00% | R 1.144 | 8.00% | R 0.86 |
| R 0.6000 | R 0.53 | | Off- peak time | 14.0% | **R 0.65** | 8.30% | R 0.702 | 8.00% | R 0.758 | 8.00% | R 0.57 |
| | | 2.5.2.1.2 | ***< 1 MVA High tension*** | | | | | | | | |
| R 8,534.04 | R 7,486.00 | | Basic charge per month or part of it | 14.0% | **R 9,186.12** | 7.64% | R 9,921.01 | 8.00% | R 10,714.69 | 8.00% | R 8,058.00 |
| R 94.62 | R 83.00 | | Demand charge R/KVA | 14.0% | **R 99.18** | 4.82% | R 103.15 | 4.00% | R 107.28 | 4.00% | R 87.00 |
| | | | **Energy charge c/kWh** | | | | | | | | |
| | | | In season | | | | | | | | |
| R 3.9200 | R 3.4386 | | Peak time | 14.0% | **R 4.23** | 7.89% | R 4.568 | 8.00% | R 4.933 | 8.00% | R 3.71 |
| R 1.2500 | R 1.0965 | | Standard | 14.0% | **R 1.36** | 8.53% | R 1.465 | 8.00% | R 1.582 | 8.00% | R 1.19 |
| R 0.7300 | R 0.6404 | | Off- peak time | 14.0% | **R 0.79** | 7.75% | R 0.850 | 8.00% | R 0.917 | 8.00% | R 0.69 |
| | | | Out of season | | | | | | | | |
| R 1.3500 | R 1.1842 | | Peak time | 14.0% | **R 1.46** | 8.09% | R 1.576 | 8.00% | R 1.702 | 8.00% | R 1.28 |
| R 0.9600 | R 0.8421 | | Standard | 14.0% | **R 1.04** | 8.06% | R 1.120 | 8.00% | R 1.210 | 8.00% | R 0.91 |
| R 0.6500 | R 0.5702 | | Off- peak time | 14.0% | **R 0.71** | 8.74% | R 0.763 | 8.00% | R 0.824 | 8.00% | R 0.62 |
| | | 2.5.2.1.3 | ***Low tension*** | | | | | | | | |
| R 7,879.68 | R 6,912.00 | | Basic charge per month or part of it | 14.0% | **R 8,482.74** | 7.65% | R 9,161.36 | 8.00% | R 9,894.27 | 8.00% | R 7,441.00 |
| R 111.36 | R 97.68 | | Demand charge R/KVA | 14.0% | **R 116.28** | 4.42% | R 120.93 | 4.00% | R 125.77 | 4.00% | R 102.00 |
| | | | **Energy charge c/kWh** | | | | | | | | |
| | | | In season | | | | | | | | |
| R 4.0100 | R 3.5175 | | Peak time | 14.0% | **R 4.32** | 7.75% | R 4.6662 | 8.00% | R 5.040 | 8.00% | R 3.79 |
| R 1.2900 | R 1.1316 | | Standard | 14.0% | **R 1.39** | 7.81% | R 1.5021 | 8.00% | R 1.622 | 8.00% | R 1.22 |
| R 0.7500 | R 0.6579 | | Off- peak time | 14.0% | **R 0.82** | 9.44% | R 0.886 | 8.00% | R 0.957 | 8.00% | R 0.72 |
| | | | Out of season | | | | | | | | |
| R 1.3800 | R 1.2105 | | Peak time | 14.0% | **R 1.49** | 8.22% | R 1.6129 | 8.00% | R 1.742 | 8.00% | R 1.31 |
| R 0.9800 | R 0.8596 | | Standard | 14.0% | **R 1.06** | 8.18% | R 1.145 | 8.00% | R 1.237 | 8.00% | R 0.93 |
| R 0.6600 | R 0.5789 | | Off- peak time | 14.0% | **R 0.72** | 8.82% | R 0.776 | 8.00% | R 0.838 | 8.00% | R 0.63 |
| | | **2.5.2.2** | ***Normal*** | | | | | | | | |
| | | 2.5.2.2.1 | ***> 1 MVA High tension*** | | | | | | | | |
| R 11,894.76 | R 10,434.00 | | Basic charge per month or part of it | 14.0% | **R 12,804.48** | 7.65% | R 13,828.84 | 8.00% | R 14,935.15 | 8.00% | R 11,232.00 |
| R 110.58 | R 97.00 | | *Demand charge R/KVA* | 14.0% | **R 115.14** | 4.12% | R 119.75 | 4.00% | R 124.54 | 4.00% | R 101.00 |
| R 1.0400 | R 0.9123 | | Energy charge c/kWh | 14.0% | **R 1.12** | 7.42% | R 1.207 | 8.00% | R 1.303 | 8.00% | R 0.98 |
| | | 2.5.2.2.2 | ***< 1 MVA High tension*** | | | | | | | | |
| R 9,686.58 | R 8,497.00 | | Basic charge per month or part of it | 14.0% | **R 10,427.58** | 7.65% | R 11,261.79 | 8.00% | R 12,162.73 | 8.00% | R 9,147.00 |
| R 117.42 | R 103.00 | | *Demand charge R/KVA* | 14.0% | **R 123.12** | 4.85% | R 128.04 | 4.00% | R 133.16 | 4.00% | R 108.00 |
| R 1.0000 | R 0.8772 | | Energy charge c/kWh | 14.0% | **R 1.08** | 8.30% | R 1.170 | 8.00% | R 1.263 | 8.00% | R 0.95 |
| | | 2.5.2.2.3 | ***Low tension*** | | | | | | | | |
| R 7,879.68 | R 6,912.00 | | Basic charge per month or part of it | 14.0% | **R 8,482.74** | 7.65% | R 9,161.36 | 8.00% | R 9,894.27 | 8.00% | R 7,441.00 |
| R 112.86 | R 99.00 | | *Demand charge R/KVA* | 14.0% | **R 117.42** | 4.04% | R 122.12 | 4.00% | R 127.00 | 4.00% | R 103.00 |
| R 1.0800 | R 0.9474 | | Energy charge c/kWh | 14.0% | **R 1.17** | 8.72% | R 1.268 | 8.00% | R 1.3696 | 8.00% | R 1.03 |
| | | **2.6** | **Sport customers** | | | | | | | | |
| R 1.6900 | R 1.4825 | | Energy charge c/kWh | 14.0% | **R 1.85** | 9.28% | R 1.995 | 8.00% | R 2.154 | 8.00% | R 1.62 |
| | | **2.7** | **Streetlights** | | | | | | | | |
| R 1.5200 | R 1.5200 | | Energy charge c/kWh | 0.0% | **R 1.57** | 3.29% | R 1.696 | 8.00% | R 1.831 | 8.00% | R 1.57 |
| | | **3.** | **<u>Refuse Service Tariffs</u>** | | | | | | | | |
| | | | **(All Areas in respect of residential sites)** | | | | | | | | |
| | | **3.1.** | **Minimum service charge per month or part of it is levied on improved commercial and industrial sites equal to tariff 3.2.1.** | | | | | | | | |
| | | **3.2.** | **Tariff per number of collections. 2 refuse bags (unit) per collection** | | | | | | | | |
| R 197.52 | R 173.27 | **3.2.1** | 1 Collection per week (2 refuse bags or less) | 14.0% | **R 209.38** | 6.00% | R 224.03 | 7.00% | R 241.96 | 8.00% | R 183.66 |
| R 355.51 | R 311.85 | **3.2.2** | 2 Collection per week (2 refuse bags or less) | 14.0% | **R 376.84** | 6.00% | R 403.22 | 7.00% | R 435.48 | 8.00% | R 330.56 |
| R 513.53 | R 450.47 | **3.2.3** | 3 Collection per week (2 refuse bags or less) | 14.0% | **R 544.34** | 6.00% | R 582.45 | 7.00% | R 629.04 | 8.00% | R 477.49 |
| R 158.02 | R 138.62 | **3.2.4** | Additional units per collection | 14.0% | **R 167.50** | 6.00% | R 179.23 | 7.00% | R 193.57 | 8.00% | R 146.93 |
| R 138.61 | R 138.61 | **3.2.5** | Informal settlements without an account (Flat rate) | 0.0% | **R 146.93** | 6.00% | R 157.21 | 7.00% | R 169.79 | 8.00% | R 146.93 |
| | | **3.2.6** | Departmental tariffs: | | | | | | | | |
| R 25.98 | R 25.98 | 3.2.6.1 | Dennebos | 0.0% | **R 27.54** | 6.00% | R 29.46 | 7.00% | R 31.82 | 8.00% | R 146.93 |
| R 98.76 | R 98.76 | 3.2.6.2 | All other | 0.0% | **R 104.69** | 6.00% | R 112.02 | 7.00% | R 120.98 | 8.00% | R 146.93 |
| | | | **Residential Properties: (2 refuse bags or less)** | | | | | | | | |
| | | | Valuation ≤ 100 000 | 14.0% | **R 148.20** | -24.97% | R 158.57 | 7.00% | R 171.26 | 8.00% | R 130.00 |
| | | | Valuation > 100 000 ≤ 150 000 | 14.0% | **R 159.60** | -19.20% | R 170.77 | 7.00% | R 184.43 | 8.00% | R 140.00 |
| | | | Valuation > 150 000 ≤ 200 000 | 14.0% | **R 171.00** | -13.43% | R 182.97 | 7.00% | R 197.61 | 8.00% | R 150.00 |
| | | | Valuation > 200 000 ≤ 500 000 | 14.0% | **R 182.40** | -7.66% | R 195.17 | 7.00% | R 210.78 | 8.00% | R 160.00 |
| | | | Valuation > 500 000 ≤ 1 000 000 | 14.0% | **R 205.20** | 3.89% | R 219.56 | 7.00% | R 237.13 | 8.00% | R 180.00 |
| | | | Valuation > 1 000 000 | 14.0% | **R 228.00** | 15.43% | R 243.96 | 7.00% | R 263.48 | 8.00% | R 200.00 |
| | | | All other residential consumers | 14.0% | **R 148.20** | -24.97% | R 158.57 | 7.00% | R 171.26 | 8.00% | R 130.00 |
| | | | Additional units per collection | 14.0% | **R 148.20** | -24.97% | R 158.57 | 7.00% | R 171.26 | 8.00% | R 130.00 |

# RATES AND TARIFFS 2016/2017 - 2018/2019

| Tariffs 2015/2016 Including Vat | Tariffs 2015/2016 Excluding Vat | | Description | VAT Status | Tariffs 2016/2017 Including Vat | Variance | Indicative Tariffs 2017/2018 Including Vat | Variance | Indicative Tariffs 2018/2019 Including Vat | Variance | Tariffs 2016/2017 Excluding Vat |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | **All other properties** | | | | | | | | |
| | | | **700L Wheelie Bin** | | | | | | | | |
| | | | 1 Collection per week per | 14.0% | **R 684.00** | new | R 731.88 | 7.00% | R 790.43 | 8.00% | R 600.00 |
| | | | 2 Collections per week per 700L Wheelie Bin | 14.0% | **R 1,368.00** | new | R 1,463.76 | 7.00% | R 1,580.86 | 8.00% | R 1,200.00 |
| | | | 3 Collections per week per 700L Wheelie Bin | 14.0% | **R 2,052.00** | new | R 2,195.64 | 7.00% | R 2,371.29 | 8.00% | R 1,800.00 |
| | | | 1 Collection per week per additional Wheelie Bin | 14.0% | **R 684.00** | new | R 731.88 | 7.00% | R 790.43 | 8.00% | R 600.00 |
| | | | 2 Collections per week per additional Wheelie Bin | 14.0% | **R 1,368.00** | new | R 1,463.76 | 7.00% | R 1,580.86 | 8.00% | R 1,200.00 |
| | | | 3 Collections per week per additional Wheelie Bin | 14.0% | **R 2,052.00** | new | R 2,195.64 | 7.00% | R 2,371.29 | 8.00% | R 1,800.00 |
| | | | **240L Wheelie Bin** | | | | | | | | |
| | | | 1 Collection per week per 240L Wheelie Bin | 14.0% | **R 285.00** | new | R 304.95 | 7.00% | R 329.35 | 8.00% | R 250.00 |
| | | | 2 Collections per week per 240L Wheelie Bin | 14.0% | **R 570.00** | new | R 609.90 | 7.00% | R 658.69 | 8.00% | R 500.00 |
| | | | 3 Collections per week per 240L Wheelie Bin | 14.0% | **R 855.00** | new | R 914.85 | 7.00% | R 988.04 | 8.00% | R 750.00 |
| | | | 1 Collection per week per additional Wheelie Bin | 14.0% | **R 285.00** | new | R 304.95 | 7.00% | R 329.35 | 8.00% | R 250.00 |
| | | | 2 Collections per week per additional Wheelie Bin | 14.0% | **R 570.00** | new | R 609.90 | 7.00% | R 658.69 | 8.00% | R 500.00 |
| | | | 3 Collections per week per additional Wheelie Bin | 14.0% | **R 855.00** | new | R 914.85 | 7.00% | R 988.04 | 8.00% | R 750.00 |
| | | **4.** | **Sewerage Service Tariffs** | | | | | | | | |
| | | **4.1.** | **Septic Tank systems** | | | | | | | | |
| | | | **(All Areas, excluding rural area in respect of availability charge)** | | | | | | | | |
| | | **4.1.1.** | **Service Availability charge per month or part of it:** | | | | | | | | |
| R 28.61 | R 25.10 | 4.1.1.1 | Per site with improvements | 14.0% | **R 30.90** | 8.00% | R 33.07 | 7.00% | R 35.38 | 7.00% | R 27.11 |
| | | **4.1.2.** | **Suction charge:** | | | | | | | | |
| R 179.38 | R 157.35 | **4.1.2.1.** | Urban areas charge per occasion | 14.0% | **R 190.14** | 6.0% | R 203.45 | 7.00% | R 217.69 | 7.00% | R 166.79 |
| | | **4.1.2.2.** | **Rural areas:** | | | | | | | | |
| R 729.77 | R 640.15 | 4.1.2.2.1 | Charge per occasion | 14.0% | **R 773.55** | 6.00% | R 827.70 | 7.00% | R 885.64 | 7.00% | R 678.56 |
| R 45.58 | R 39.98 | 4.1.2.2.2 | Charge per kilometre | 14.0% | **R 45.58** | 0.00% | R 45.58 | 0.00% | R 45.58 | 0.00% | R 39.98 |
| | | **4.2.** | **Waterborne Sewerage systems** | | | | | | | | |
| | | | **(All Areas connected to the main sewerage system)** | | | | | | | | |
| | | | (Where more than one service point exist on the same site and more than one or one water connection exists the tariff equal to the larges water connection | | | | | | | | |
| | | **4.2.1.** | **Service Availability charge per month or part of it:** | | | | | | | | |
| R 60.00 | R 52.63 | 4.2.1.1 | Unimproved sites | 14.0% | **R 64.80** | 8.00% | R 70.00 | 8.02% | R 80.00 | 14.29% | R 56.84 |
| R 179.38 | R 157.35 | 4.2.1.2 | Water connection size: 0 - 25 mm | 14.0% | **R 190.14** | 6.00% | R 203.45 | 7.00% | R 217.69 | 7.00% | R 166.79 |
| R 698.05 | R 612.33 | 4.2.1.3 | Water connection size: 26 - 50 mm | 14.0% | **R 739.93** | 6.00% | R 791.73 | 7.00% | R 847.15 | 7.00% | R 649.07 |
| R 1,787.38 | R 1,567.87 | 4.2.1.4 | Water connection size: 51 - 80 mm | 14.0% | **R 1,894.62** | 6.00% | R 2,027.24 | 7.00% | R 2,169.15 | 7.00% | R 1,661.95 |
| R 2,792.49 | R 2,449.56 | 4.2.1.5 | Water connection size: 81 - 100 mm | 14.0% | **R 2,960.04** | 6.00% | R 3,167.25 | 7.00% | R 3,388.95 | 7.00% | R 2,596.53 |
| R 6,281.19 | R 5,509.82 | 4.2.1.6 | Water connection size: 101 - 150 mm | 14.0% | **R 6,658.06** | 6.00% | R 7,124.13 | 7.00% | R 7,622.81 | 7.00% | R 5,840.40 |
| | | **4.2.2.** | **Exceptions:** | | | | | | | | |
| R 28,893.77 | R 25,345.41 | 4.2.2.1 | Obiqua Prison - Tulbagh | 14.0% | **R 30,916.33** | 7.00% | R 33,080.48 | 7.00% | R 35,396.11 | 7.00% | R 27,119.59 |
| R 179.38 | R 157.35 | 4.2.2.2 | Schools - Op-die-Berg | 14.0% | **R 190.14** | 6.00% | R 203.45 | 7.00% | R 217.69 | 7.00% | R 166.79 |
| R 179.38 | R 157.35 | 4.2.2.3 | Other sites - Op-die-Berg | 14.0% | **R 190.14** | 6.00% | R 203.45 | 7.00% | R 217.69 | 7.00% | R 166.79 |
| R 64.63 | R 64.63 | 4.2.2.4 | Departmental tariff | 0.0% | **R 68.51** | 6.00% | R 73.31 | 7.00% | R 78.44 | 7.00% | R 68.51 |
| Tariff increase by 9% | | 4.2.2.5 | Special Contracts, for example Del monte as per each agreement. | 14.0% | **Tariff increase by 7%** | 7.00% | Tariff increase by 9% | 9.00% | Tariff increase by 9% | 9.00% | Tariff increase by 9% |
| R 118.76 | R 118.76 | 4,2,2.6 | Informal settlements without an account (Flat rate) | 0.0% | **R 125.88** | 6.00% | R 134.70 | 7.00% | R 144.12 | 7.00% | R 125.88 |
| | | **5.** | **Water service Tariffs** | | | | | | | | |
| | | **5.1.** | **Conventional Meters** | | | | | | | | |
| | | | **(All Areas)** | | | | | | | | |
| | | **5.1.1.** | **Service Availability charge per month or part of it:** | | | | | | | | |
| R 102.03 | R 89.50 | 5.1.1.1 | Unimproved sites | 14.0% | **R 112.23** | 10.00% | R 121.21 | 8.00% | R 130.91 | 8.00% | R 98.45 |
| R 82.42 | R 72.29 | 5.1.1.2 | Water connection size: 0 - 25 mm | 14.0% | **R 82.42** | 0.00% | R 82.42 | 0.00% | R 82.42 | 0.00% | R 72.29 |
| R 918.88 | R 806.04 | 5.1.1.3 | Water connection size: 26 - 50 mm | 14.0% | **R 918.88** | 0.00% | R 918.88 | 0.00% | R 918.88 | 0.00% | R 806.04 |
| R 2,344.55 | R 2,056.62 | 5.1.1.4 | Water connection size: 51 - 80 mm | 14.0% | **R 2,344.55** | 0.00% | R 2,344.55 | 0.00% | R 2,344.55 | 0.00% | R 2,056.62 |
| R 3,663.13 | R 3,213.27 | 5.1.1.5 | Water connection size: 81 - 100 mm | 14.0% | **R 3,663.13** | 0.00% | R 3,663.13 | 0.00% | R 3,663.13 | 0.00% | R 3,213.27 |
| R 8,241.00 | R 7,228.95 | 5.1.1.6 | Water connection size: 101 - 150 mm | 14.0% | **R 8,241.00** | 0.00% | R 8,241.00 | 0.00% | R 8,241.00 | 0.00% | R 7,228.95 |
| R 176,890.28 | R 155,166.91 | 5.1.1.7 | Consumption of more than 20,000 kl per month | 14.0% | **R 176,890.28** | 0.00% | R 176,890.28 | 0.00% | R 176,890.28 | 0.00% | R 155,166.91 |
| R 221.92 | R 194.66 | 5.1.1.8 | Un-metered connections | 14.0% | **R 244.11** | 10.00% | R 244.11 | 0.00% | R 244.11 | 0.00% | R 214.13 |
| | | **5.1.2** | **Consumption per kiloliter** | | | | | | | | |
| | | 5.1.2.1 | **Block A (Aimed at residential and smaller commercial clients)** | | | | | | | | |
| R 2.85 | R 2.50 | | 0-6 kl | 14.0% | **R 2.85** | 0.0% | R 2.85 | 0.00% | R 2.85 | 0.0% | R 2.50 |
| R 6.95 | R 6.10 | | 7-30 kl | 14.0% | **R 7.45** | 7.2% | R 8.05 | 8.00% | R 8.70 | 8.00% | R 6.54 |
| R 6.84 | R 6.00 | | 31-60 kl | 14.0% | **R 7.45** | 8.99% | R 8.05 | 8.00% | R 8.70 | 8.00% | R 6.54 |
| R 6.84 | R 6.00 | | 61-300 kl | 14.0% | **R 7.45** | 8.99% | R 8.05 | 8.00% | R 8.70 | 8.00% | R 6.54 |
| R 29.10 | R 25.53 | | Above 300 kl | 14.0% | **R 29.10** | 0.0% | R 29.10 | 0.00% | R 29.10 | 0.00% | R 25.53 |
| | | 5.1.2.2 | **Block B (Aimed at larger commercial and smaller industrial clients)** | | | | | | | | |
| R 8.55 | R 7.50 | | 0-300 kl | 14.0% | **R 8.55** | 0.00% | R 8.98 | 5.00% | R 9.43 | 5.00% | R 7.50 |
| R 7.52 | R 6.60 | | 301-1000 kl | 14.0% | **R 8.13** | 8.00% | R 8.78 | 8.00% | R 9.43 | 7.41% | R 7.13 |
| R 6.95 | R 6.10 | | 1001-8000 kl | 14.0% | **R 7.58** | 9.00% | R 8.41 | 11.00% | R 9.43 | 12.04% | R 6.65 |
| R 6.95 | R 6.10 | | Above 8000 kl | 14.0% | **R 7.58** | 9.00% | R 8.41 | 11.00% | R 9.43 | 12.04% | R 6.65 |
| | | 5.1.2.3 | **Block C (Aimed at larger industrial clients)** | | | | | | | | |
| R 2.28 | R 2.00 | | Consumption above 20,000 kl per month | 14.0% | **R 2.46** | 8.00% | R 2.66 | 8.00% | R 2.87 | 8.00% | R 2.16 |

# RATES AND TARIFFS 2016/2017 - 2018/2019

| Tariffs 2015/2016 Including Vat | Tariffs 2015/2016 Excluding Vat | | Description | VAT Status | Tariffs 2016/2017 Including Vat | Variance | Indicative Tariffs 2017/2018 Including Vat | Variance | Indicative Tariffs 2018/2019 Including Vat | Variance | Tariffs 2016/2017 Excluding Vat |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | | **5.1.2** | **Consumption per kiloliter: Moderate restrictions** | | | | | | | | |
| | | 5.1.2.1 | **Block A (Aimed at residential and smaller commercial clients)** | | | | | | | | |
| R 2.85 | R 2.50 | | 0-6 kl | 14.0% | **R 2.85** | 0.0% | R 2.85 | 0.00% | R 2.85 | 0.0% | R 2.50 |
| R 10.43 | R 9.15 | | 7-30 kl | 14.0% | **R 11.18** | 7.2% | R 12.08 | 8.00% | R 13.04 | 8.00% | R 9.81 |
| R 10.26 | R 9.00 | | 31-60 kl | 14.0% | **R 11.18** | 8.99% | R 12.08 | 8.00% | R 13.04 | 8.00% | R 9.81 |
| R 10.26 | R 9.00 | | 61-300 kl | 14.0% | **R 11.18** | 8.99% | R 12.08 | 8.00% | R 13.04 | 8.00% | R 9.81 |
| R 29.10 | R 25.53 | | Above 300 kl | 14.0% | **R 29.10** | 0.0% | R 29.10 | 0.00% | R 29.10 | 0.00% | R 25.53 |
| | | 5.1.2.2 | **Block B (Aimed at larger commercial and smaller industrial clients)** | | | | | | | | |
| R 12.83 | R 11.25 | | 0-300 kl | 14.0% | **R 12.83** | 0.00% | R 13.47 | 5.00% | R 14.14 | 5.00% | R 11.25 |
| R 11.29 | R 9.90 | | 301-1000 kl | 14.0% | **R 12.19** | 8.00% | R 13.16 | 8.00% | R 14.14 | 7.41% | R 10.69 |
| R 10.43 | R 9.15 | | 1001-8000 kl | 14.0% | **R 11.37** | 9.00% | R 12.62 | 11.00% | R 14.14 | 12.04% | R 9.97 |
| R 10.43 | R 9.15 | | Above 8000 kl | 14.0% | **R 11.37** | 9.00% | R 12.62 | 11.00% | R 14.14 | 12.04% | R 9.97 |
| | | 5.1.2.3 | **Block C (Aimed at larger industrial clients)** | | | | | | | | |
| R 3.42 | R 3.00 | | Consumption above 20,000 kl per month | 14.0% | **R 3.69** | 8.00% | R 3.99 | 8.00% | R 4.31 | 8.00% | R 3.24 |
| | | **5.1.2** | **Consumption per kiloliter: Extreme restrictions** | | | | | | | | |
| | | 5.1.2.1 | **Block A (Aimed at residential and smaller commercial clients)** | | | | | | | | |
| R 2.85 | R 2.50 | | 0-6 kl | 14.0% | **R 2.85** | 0.0% | R 2.85 | 0.00% | R 2.85 | 0.0% | R 2.50 |
| R 13.91 | R 12.20 | | 7-30 kl | 14.0% | **R 14.91** | 7.2% | R 16.10 | 8.00% | R 17.39 | 8.00% | R 13.08 |
| R 13.68 | R 12.00 | | 31-60 kl | 14.0% | **R 14.91** | 8.99% | R 16.10 | 8.00% | R 17.39 | 8.00% | R 13.08 |
| R 13.68 | R 12.00 | | 61-300 kl | 14.0% | **R 14.91** | 8.99% | R 16.10 | 8.00% | R 17.39 | 8.00% | R 13.08 |
| R 29.10 | R 25.53 | | Above 300 kl | 14.0% | **R 29.10** | 0.0% | R 29.10 | 0.00% | R 29.10 | 0.00% | R 25.53 |
| | | 5.1.2.2 | **Block B (Aimed at larger commercial and smaller industrial clients)** | | | | | | | | |
| R 17.10 | R 15.00 | | 0-300 kl | 14.0% | **R 17.10** | 0.00% | R 17.96 | 5.00% | R 18.85 | 5.00% | R 15.00 |
| R 15.05 | R 13.20 | | 301-1000 kl | 14.0% | **R 16.25** | 8.00% | R 17.55 | 8.00% | R 18.85 | 7.41% | R 14.26 |
| R 13.91 | R 12.20 | | 1001-8000 kl | 14.0% | **R 15.16** | 9.00% | R 16.83 | 11.00% | R 18.85 | 12.04% | R 13.30 |
| R 13.91 | R 12.20 | | Above 8000 kl | 14.0% | **R 15.16** | 9.00% | R 16.83 | 11.00% | R 18.85 | 12.04% | R 13.30 |
| | | 5.1.2.3 | **Block C (Aimed at larger industrial clients)** | | | | | | | | |
| R 4.56 | R 4.00 | | Consumption above 20,000 kl per month | 14.0% | **R 4.92** | 8.00% | R 5.32 | 8.00% | R 5.74 | 8.00% | R 4.32 |
| | | 5.1.2.4 | **Block D (Internal)** | | | | | | | | |
| R 2.00 | R 1.76 | | Departmental consumption | 14.0% | **R 2.17** | 8.25% | R 2.34 | 8.00% | R 2.53 | 8.00% | R 1.90 |
| | | **5.2.** | **Prepaid Meters (All Areas)** | | | | | | | | |
| | | **5.2.1.** | **Water connection on site (Consumption per kiloliter)** | | | | | | | | |
| R 4.38 | R 3.84 | | 0-6 kl | 14.0% | **R 4.65** | 6.00% | R 5.02 | 8.00% | R 5.42 | 8.00% | R 4.15 |
| R 6.97 | R 6.11 | | Bo 6 kl | 14.0% | **R 7.39** | 6.00% | R 7.98 | 8.00% | R 8.61 | 8.00% | R 6.72 |
| R 706.27 | R 619.54 | **5.3.** | **"Leiwater beurte" (In Urban areas per month)** | 14.0% | **R 748.65** | 6.00% | R 808.54 | 8.00% | R 873.22 | 8.00% | R 669.10 |
| R 73.10 | R 73.10 | **5.4.** | **Informal settlements without an account (Flat rate)** | 0.0% | **R 77.49** | 6.00% | R 83.69 | 8.00% | R 90.39 | 8.00% | R 78.95 |
| | | **6.** | **Other tariffs and charges** | | | | | | | | |
| | | **6.1.** | **CORPORATE SERVICES** | | | | | | | | |
| R 461.00 | | 6.1.1 | Erection of banners ( per application) | 14.0% | **R 488.00** | 5.86% | R 527.00 | 7.99% | R 569.00 | 7.97% | R 428.07 |
| R 354.00 | | 6.1.2 | Erection of placards (deposit) | 14.0% | **R 375.00** | 5.93% | R 405.00 | 8.00% | R 437.00 | 7.90% | R 328.95 |
| R 719.00 | | 6.1.3 | Cancellation of purchase agreement (Admin fee) | 14.0% | **R 762.00** | 5.98% | R 822.00 | 7.87% | R 887.00 | 7.91% | R 668.42 |
| | | 6.1.4 | Agenda and minutes of Council meetings | | | | | | R 0.00 | | |
| R 119.00 | | | 001-400 g | 14.0% | **R 126.00** | 5.88% | R 136.00 | 7.94% | R 146.00 | 7.35% | R 110.53 |
| R 133.00 | | | 401-500 g | 14.0% | **R 140.00** | 5.26% | R 151.00 | 7.86% | R 163.00 | 7.95% | R 122.81 |
| R 155.00 | | | 501-600 g | 14.0% | **R 164.00** | 5.81% | R 177.00 | 7.93% | R 191.00 | 7.91% | R 143.86 |
| R 167.00 | | | 601-700 g | 14.0% | **R 177.00** | 5.99% | R 191.00 | 7.91% | R 206.00 | 7.85% | R 155.26 |
| R 207.00 | | | 701+ g | 14.0% | **R 219.00** | 5.80% | R 236.00 | 7.76% | R 254.00 | 7.63% | R 192.11 |
| R 320.00 | | 6.1.6 | Translation service (Per hour or part of it) | 14.0% | **R 339.00** | 5.94% | R 366.00 | 7.96% | R 395.00 | 7.92% | R 297.37 |
| | | 6.1.7 | Access to information | | | | | | | | |
| R 87.00 | | 6.1.7.1 | Fee payable when information is requested | 14.0% | **R 92.00** | 5.75% | R 99.00 | 7.61% | R 106.00 | 7.07% | R 80.70 |
| | | 6.1.7.2 | *Reproduction fees:* | | | | | | | | |
| R 1.50 | | | Photocopies (A4 or part of it) per page | 14.0% | **R 1.50** | 0.00% | R 1.60 | 6.67% | R 1.70 | 6.25% | R 1.32 |
| R 1.00 | | | Print outs per copy | 14.0% | **R 1.00** | 0.00% | R 1.10 | 10.00% | R 1.20 | 9.09% | R 0.88 |
| R 14.00 | | | Information on a stiffy | 14.0% | **R 15.00** | 7.14% | R 17.00 | 13.33% | R 19.00 | 11.76% | R 13.16 |
| R 98.00 | | | Information on a CD | 14.0% | **R 103.00** | 5.10% | R 111.00 | 7.77% | R 119.00 | 7.21% | R 90.35 |
| R 55.00 | | | Transcription of visual image (A4 page) per page | 14.0% | **R 58.00** | 5.45% | R 62.00 | 6.90% | R 66.00 | 6.45% | R 50.88 |
| R 143.00 | | | Copy of a visual image (A4 page) per page | 14.0% | **R 151.00** | 5.59% | R 163.00 | 7.95% | R 176.00 | 7.98% | R 132.46 |
| R 32.00 | | | Transcription of an audio record (A4 page) per page | 14.0% | **R 33.00** | 3.13% | R 35.00 | 6.06% | R 37.00 | 5.71% | R 28.95 |
| R 41.00 | | | Copy of audio record | 14.0% | **R 43.00** | 4.88% | R 46.00 | 6.98% | R 49.00 | 6.52% | R 37.72 |
| | | 6.1.7.3 | Investigation fee | | | | | | | | |
| R 37.00 | | | To search for record and to prepare it for release -- per hour, first hour excluded | 14.0% | **R 39.00** | 5.41% | R 42.00 | 7.69% | R 45.00 | 7.14% | R 34.21 |
| | | 6.1.7.4 | Postage | | | | | | | | |
| 20% plus VAT | | | If record should be posted to applicant | 14.0% | **20% plus VAT** | | | | | | |
| R 3,000.00 | | 6.1.8 | Application for extention of trading hours to sell Liquor | 14.0% | **R 3,180.00** | 6.00% | R 3,434.00 | 7.99% | R 3,708.00 | 7.98% | R 2,789.47 |
| | | **6.2.** | **COMMUNITY SERVICES** | | | | | | | | |
| | | **6.2.1** | **Libraries** | | | | | | | | |
| | | 6.2.1.1 | Hall rental (per session or part thereof) | | | | | | | | |
| | | | **NOTE:** a session is from | | | | | | | | |
| R 109.00 | | | 08:00 - 13:00 | 14.0% | **R 115.00** | 5.50% | R 124.00 | 7.83% | R 133.00 | 7.26% | R 100.88 |
| R 119.00 | | | 13:00 - 18:00 | 14.0% | **R 126.00** | 5.88% | R 136.00 | 7.94% | R 146.00 | 7.35% | R 110.53 |
| R 133.00 | | | 18:00 - 00:00 | 14.0% | **R 140.00** | 5.26% | R 151.00 | 7.86% | R 163.00 | 7.95% | R 122.81 |
| | | | **NB:** The amenities are available without charge to youth-, service-,charity-community-,sport-, educational-, and governmental institutions, as well as for | | | | | | | | |
| R 290.00 | | 6.2.1.2 | Kitchen rental (per session or part thereof) | 14.0% | **R 307.00** | 5.86% | R 331.00 | 7.82% | R 357.00 | 7.85% | R 269.30 |
| R 129.00 | | | Deposit for kitchen rental | Exempt | **R 136.00** | 5.43% | R 146.00 | 7.35% | R 157.00 | 7.53% | |

# RATES AND TARIFFS 2016/2017 - 2018/2019

| Tariffs 2015/2016 Including Vat | Tariffs 2015/2016 Excluding Vat | | Description | VAT Status | Tariffs 2016/2017 Including Vat | Variance | Indicative Tariffs 2017/2018 Including Vat | Variance | Indicative Tariffs 2018/2019 Including Vat | Variance | Tariffs 2016/2017 Excluding Vat |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | | **6.2.2** | **Traffic Services** | | | | | | | | |
| | | **6.2.2.1** | **Assistance: Escorting and Traffic assistance or Any Other Special** | | | | | | | | |
| | | | (Section 111 (3) (C) of the Road Traffic Act 1989, Act 29 of 1989, in conjunction with Section 22 of the Standard Regulation Re: Roads, Provincial Notice | | | | | | | | |
| | | 6.2.2.1.1 | Profit Organisations: (per gathering/march) | | | | | | | | |
| R 465.00 | | | (a) First hour per officer (normal working hours) | 14.0% | **R 492.00** | 5.81% | R 531.00 | 7.93% | R 573.00 | 7.91% | R 431.58 |
| R 167.00 | | | (b) Subsequent hourly tariff within normal working hours | 14.0% | **R 177.00** | 5.99% | R 191.00 | 7.91% | R 206.00 | 7.85% | R 155.26 |
| R 585.00 | | | (c) First hour per officer ( after hours & weekends) | 14.0% | **R 620.00** | 5.98% | R 669.00 | 7.90% | R 722.00 | 7.92% | R 543.86 |
| R 232.00 | | | (d) Subsequent hourly tariff after hours & weekends | 14.0% | **R 245.00** | 5.60% | R 264.00 | 7.76% | R 285.00 | 7.95% | R 214.91 |
| R 1,200.00 | | | (e) Per officer ( Sundays per 4 hour bracket) | 14.0% | **R 1,272.00** | 6.00% | R 1,373.00 | 7.94% | R 1,482.00 | 7.94% | R 1,115.79 |
| R 143.00 | | | (f) Per vehicle (less than 15 km) | 14.0% | **R 151.00** | 5.59% | R 163.00 | 7.95% | R 176.00 | 7.98% | R 132.46 |
| R 6.50 | | | (g) Per kilometre tariff thereafter | 14.0% | **R 7.00** | 7.69% | R 8.00 | 14.29% | R 8.50 | 6.25% | R 6.14 |
| R 143.00 | | | (h) Hiring of road signs and equipment | 14.0% | **R 151.00** | 5.59% | R 163.00 | 7.95% | R 176.00 | 7.98% | R 132.46 |
| R 594.00 | | | (i) Mega phone per day | 14.0% | **R 629.00** | 5.89% | R 679.00 | 7.95% | R 733.00 | 7.95% | R 551.75 |
| | | 6.2.2.1.2 | Non-Profit Organisations: (per gathering/march) | | | | | | | | |
| R 167.00 | | | (a) First hour per officer (normal working hours) | 14.0% | **R 177.00** | 5.99% | R 191.00 | 7.91% | R 206.00 | 7.85% | R 155.26 |
| R 87.00 | | | (b) Subsequent hourly tariff within normal working hours | 14.0% | **R 92.00** | 5.75% | R 99.00 | 7.61% | R 106.00 | 7.07% | R 80.70 |
| R 220.00 | | | (c) First hour per officer ( after hours & weekends) | 14.0% | **R 233.00** | 5.91% | R 251.00 | 7.73% | R 271.00 | 7.97% | R 204.39 |
| R 133.00 | | | (d) Subsequent hourly tariff after hours & weekends | 14.0% | **R 140.00** | 5.26% | R 151.00 | 7.86% | R 163.00 | 7.95% | R 122.81 |
| R 600.00 | | | (e) Per officer ( Sundays per 4 hour bracket) | 14.0% | **R 636.00** | 6.00% | R 686.00 | 7.86% | R 740.00 | 7.87% | R 557.89 |
| R 87.00 | | | (f) Per vehicle (less than 15 km) | 14.0% | **R 92.00** | 5.75% | R 99.00 | 7.61% | R 106.00 | 7.07% | R 80.70 |
| R 6.50 | | | (g) Per kilometre tariff thereafter | 14.0% | **R 7.00** | 7.69% | R 8.00 | 14.29% | R 8.50 | 6.25% | R 6.14 |
| R 65.00 | | | (h) Hiring of road signs and equipment | 14.0% | **R 68.00** | 4.62% | R 73.00 | 7.35% | R 78.00 | 6.85% | R 59.65 |
| R 296.00 | | | (i) Mega phone per day | 14.0% | **R 313.00** | 5.74% | R 338.00 | 7.99% | R 365.00 | 7.99% | R 274.56 |
| | | **6.2.2.2** | **Dog Tax Tariffs** | | | | | | | | |
| R 178.00 | | 6.2.2.2.1 | Male dog: per year or part thereof | 14.0% | **R 188.00** | 5.62% | R 203.00 | 7.98% | R 219.00 | 7.88% | R 164.91 |
| R 357.00 | | 6.2.2.2.2 | Bitch: per year or part thereof | 14.0% | **R 378.00** | 5.88% | R 408.00 | 7.94% | R 440.00 | 7.84% | R 331.58 |
| R 89.00 | | 6.2.2.2.3 | Sterilised/castrated ( proof) | 14.0% | **R 94.00** | 5.62% | R 101.00 | 7.45% | R 109.00 | 7.92% | R 82.46 |
| R 150.00 | | **6..2.2.3** | **Executing of warrants of arrest** | 14.0% | **R 150.00** | New | R 162.00 | 8.00% | R 174.00 | 7.41% | R 131.58 |
| | | **6.2.3** | **Fire Brigade Service** | | | | | | | | |
| | | | (In terms of Provincial Notice 396 of 11 June 1982) | | | | | | | | |
| | | 6.2.3.1 | Call-outs (per call) | | | | | | | | |
| | | | This includes all fire fighting vehicles, all manpower water supply and pump operation during the actual delivery of specialized in fire fighting, (excluding travel time) where more than 1 hour worked. | 14.0% | | | R 2,404.00 | 8.00% | R 2,596.00 | 7.99% | R 1,952.63 |
| R 2,100.00 | | | (excluding travel time) (Per hour or part thereof) | | **R 2,226.00** | 6.00% | | | | | |
| Cost | | 6.2.3.2 | Addisional sources and consumables: | | **Cost** | New | **Cost** | | **Cost** | | |
| R 1,400.00 | | 6.2.3.3 | Spesial Standby Services | | **R 1,484.00** | 6.00% | R 1,602.00 | 7.95% | R 1,730.00 | 7.99% | R 1,484.00 |
| R 2,162.00 | | **6.2.4** | **Filling of swimming pools** (per pool) | 14.0% | **R 2,291.00** | 5.97% | R 2,474.00 | 7.99% | R 2,671.00 | 7.96% | R 2,009.65 |
| | | **6.2.5** | **Permits** (per permit) | | | | | | | | |
| R 200.00 | | | (a) Gas | 14.0% | **R 212.00** | 6.00% | R 228.00 | 7.55% | R 246.00 | 7.89% | R 185.96 |
| R 200.00 | | | (b) Liquid Fuel | 14.0% | **R 212.00** | 6.00% | R 228.00 | 7.55% | R 246.00 | 7.89% | R 185.96 |
| R 200.00 | | | (c) Tanks with hazardous contents (HAZCHEM) | 14.0% | **R 212.00** | 6.00% | R 228.00 | 7.55% | R 246.00 | 7.89% | R 185.96 |
| R 200.00 | | | (d) Spray-paint rooms | 14.0% | **R 212.00** | 6.00% | R 228.00 | 7.55% | R 246.00 | 7.89% | R 185.96 |
| | | **6.2.6** | **Refuse tariffs moved to Civil Services** | | | | | | | | |
| | | **6.2.7** | **Licensing and Regulating: Hiring and Sundry** | | | | | | | | |
| R 595.00 | | 6.2.7.1 | Vendor stalls (uncovered) | 14.0% | **R 630.00** | 5.88% | R 680.00 | 7.94% | R 734.00 | 7.94% | R 552.63 |
| R 962.00 | | 6.2.7.2 | Vendor stalls -- under cover (per annum) | 14.0% | **R 1,019.00** | 5.93% | R 1,100.00 | 7.95% | R 1,188.00 | 8.00% | R 893.86 |
| | | 6.2.7.3 | Clean-up of premises (cost recoverable from owner) | | | | | | | | |
| | | **6.2.8** | **Holiday Resorts** | | | | | | | | |
| R 450.00 | | | Deposit for hiring C & D types Chalets at Pine Forest (*Dennebos* ) | Exempt | **R 477.00** | 6.00% | R 515.00 | 7.97% | R 556.00 | 7.96% | |
| R 350.00 | | | Deposit for hiring of other | Exempt | **R 371.00** | 6.00% | R 400.00 | 7.82% | R 432.00 | 8.00% | |
| | | **6.2.8.1** | **Pine Forest (*Dennebos*)** | | | | | | | | |
| | | **6.2.8.1.1** | Administrative levy for cancellation of booking | | | | | | | | |
| 25.00% | | | (% of rental amount, no maximum) | 14.0% | **R 0.25** | 0.00% | 25.00% | 0.00% | 25.00% | 0.00% | R 0.22 |
| | | **6.2.8.1.2** | **Camping ( per stand per night )** | | | | | | | | |
| R 286.00 | | | High season | 14.0% | **R 303.00** | 5.94% | R 327.00 | 7.92% | R 353.00 | 7.95% | R 265.79 |
| R 186.00 | | | In season | 14.0% | **R 197.00** | 5.91% | R 212.00 | 7.61% | R 228.00 | 7.55% | R 172.81 |
| R 114.00 | | | Out of season | 14.0% | **R 120.00** | 5.26% | R 129.00 | 7.50% | R 139.00 | 7.75% | R 105.26 |
| R 350.00 | | | Deposit | Exempt | **R 371.00** | 6.00% | R 400.00 | 7.82% | R 432.00 | 8.00% | |
| | | **6.2.8.1.3** | **Annual Booking Fee** | | | | | | | | |
| R 12,647.00 | | | A-type - caravan premises | 14.0% | **R 13,911.00** | 9.99% | R 15,302.00 | 10.00% | R 16,832.00 | 10.00% | R 12,202.63 |
| R 9,944.00 | | | B-type - caravan premises | 14.0% | **R 10,938.00** | 10.00% | R 12,031.00 | 9.99% | R 13,234.00 | 10.00% | R 9,594.74 |
| R 9,251.00 | | | C-type - caravan premises | 14.0% | **R 10,176.00** | 10.00% | R 11,193.00 | 9.99% | R 12,312.00 | 10.00% | R 8,926.32 |
| R 12,647.00 | | | Log Cabins | 14.0% | **R 13,911.00** | 9.99% | R 15,302.00 | 10.00% | R 16,832.00 | 10.00% | R 12,202.63 |
| R 9,710.00 | | | A-type - Lost City | 14.0% | **R 10,681.00** | 10.00% | R 11,749.00 | 10.00% | R 12,923.00 | 9.99% | R 9,369.30 |
| R 8,145.00 | | | B-type - Lost City | 14.0% | **R 8,959.00** | 9.99% | R 9,854.00 | 9.99% | R 10,839.00 | 10.00% | R 7,858.77 |
| | | | Deposit | Exempt | | | | | | | |
| | | **6.2.8.1.4** | **Chalets (per unit per night)** | | | | | | | | |
| | | 6.2.8.1.4.1 | **A - Type** | | | | | | | | |
| R 400.00 | | | High season (24 December to 9 January & Easter weekend) | 14.0% | **R 400.00** | 0.00% | R 432.00 | 8.00% | R 466.00 | 7.87% | R 350.88 |
| R 357.00 | | | In season | 14.0% | **R 357.00** | 0.00% | R 385.00 | 7.84% | R 415.00 | 7.79% | R 313.16 |
| R 292.00 | | | Out of season | 14.0% | **R 292.00** | 0.00% | R 315.00 | 7.88% | R 340.00 | 7.94% | R 256.14 |

# RATES AND TARIFFS 2016/2017 - 2018/2019

| Tariffs 2015/2016 Including Vat | Tariffs 2015/2016 Excluding Vat | | Description | VAT Status | Tariffs 2016/2017 Including Vat | Variance | Indicative Tariffs 2017/2018 Including Vat | Variance | Indicative Tariffs 2018/2019 Including Vat | Variance | Tariffs 2016/2017 Excluding Vat |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | | 6.2.8.1.4.2 | **B - Type** | | | | | | | | |
| R 652.00 | | | High season (24 December to 9 January & Easter weekend) | 14.0% | **R 652.00** | 0.00% | R 704.00 | 7.98% | R 760.00 | 7.95% | R 571.93 |
| R 530.00 | | | In season | 14.0% | **R 530.00** | 0.00% | R 572.00 | 7.92% | R 617.00 | 7.87% | R 464.91 |
| R 411.00 | | | Out of season | 14.0% | **R 411.00** | 0.00% | R 443.00 | 7.79% | R 478.00 | 7.90% | R 360.53 |
| | | 6.2.8.1.4.3 | **C - Type** | | | | | | | | |
| R 934.00 | | | High season (24 December to 9 January & Easter weekend) | 14.0% | **R 934.00** | 0.00% | R 1,008.00 | 7.92% | R 1,088.00 | 7.94% | R 819.30 |
| R 892.00 | | | In season | 14.0% | **R 892.00** | 0.00% | R 963.00 | 7.96% | R 1,040.00 | 8.00% | R 782.46 |
| R 492.00 | | | Out of season | 14.0% | **R 492.00** | 0.00% | R 531.00 | 7.93% | R 573.00 | 7.91% | R 431.58 |
| | | 6.2.8.1.4.4 | **D - Type** | | | | | | | | |
| R 845.00 | | | High season (24 December to 9 January & Easter weekend) | 14.0% | **R 845.00** | 0.00% | R 912.00 | 7.93% | R 984.00 | 7.89% | R 741.23 |
| R 709.00 | | | In season | 14.0% | **R 709.00** | 0.00% | R 765.00 | 7.90% | R 826.00 | 7.97% | R 621.93 |
| R 449.00 | | | Out of season | 14.0% | **R 449.00** | 0.00% | R 484.00 | 7.80% | R 522.00 | 7.85% | R 393.86 |
| | | 6.2.8.1.4.5 | **E - Type** | | | | | | | | |
| R 614.00 | | | High season (24 December to 9 January & Easter weekend) | 14.0% | **R 614.00** | 0.00% | R 663.00 | 7.98% | R 716.00 | 7.99% | R 538.60 |
| R 569.00 | | | In season | 14.0% | **R 569.00** | 0.00% | R 614.00 | 7.91% | R 663.00 | 7.98% | R 499.12 |
| R 366.00 | | | Out of season | 14.0% | **R 366.00** | 0.00% | R 395.00 | 7.92% | R 426.00 | 7.85% | R 321.05 |
| | | 6.2.8.1.4.6 | **F - Type** | | | | | | | | |
| R 400.00 | | | High season (24 December to 9 January & Easter weekend) | 14.0% | **R 400.00** | 0.00% | R 432.00 | 8.00% | R 466.00 | 7.87% | R 350.88 |
| R 357.00 | | | In season | 14.0% | **R 357.00** | 0.00% | R 385.00 | 7.84% | R 415.00 | 7.79% | R 313.16 |
| R 292.00 | | | Out of season | 14.0% | **R 292.00** | 0.00% | R 315.00 | 7.88% | R 340.00 | 7.94% | R 256.14 |
| | | 6.2.8.1.4.7 | **G - Type** | | | | | | | | |
| R 939.00 | | | High season (24 December to 9 January & Easter weekend) | 14.0% | **R 939.00** | 0.00% | R 1,014.00 | 7.99% | R 1,095.00 | 7.99% | R 823.68 |
| R 748.00 | | | In season | 14.0% | **R 748.00** | 0.00% | R 807.00 | 7.89% | R 871.00 | 7.93% | R 656.14 |
| R 465.00 | | | Out of season | 14.0% | **R 465.00** | 0.00% | R 502.00 | 7.96% | R 542.00 | 7.97% | R 407.89 |
| | | 6.2.8.1.4.8 | Long-term monthly rentals are based on the weekend tariff multiplied by four (4) plus 20 percent. | | | | | | | | |
| | | **6.2.8.1.5** | **Day Visitors - Entrance** | | | | | | | | |
| R 65.00 | | | Per person per day | 14.0% | **R 65.00** | 0.00% | R 70.00 | 7.69% | R 75.00 | 7.14% | R 57.02 |
| R 62.00 | | | Per vehicle per day | 14.0% | **R 62.00** | 0.00% | R 66.00 | 6.45% | R 71.00 | 7.58% | R 54.39 |
| | | **6.2.8.1.6** | **Sundry Tariffs** | | | | | | | | |
| R 797.00 | | | Conference Hall (deposit) | Exempt | **R 797.00** | 0.00% | R 860.00 | 7.90% | R 928.00 | 7.91% | |
| | | | Conference Hall hire: per session | | | | | | | | |
| R 471.00 | | | 08:00 – 13.00 | 14.0% | **R 471.00** | 0.00% | R 508.00 | 7.86% | R 548.00 | 7.87% | R 413.16 |
| R 471.00 | | | 13:00 – 18:00 | 14.0% | **R 471.00** | 0.00% | R 508.00 | 7.86% | R 548.00 | 7.87% | R 413.16 |
| R 631.00 | | | 18:00 – 24:00 | 14.0% | **R 631.00** | 0.00% | R 681.00 | 7.92% | R 735.00 | 7.93% | R 553.51 |
| R 1,206.00 | | | Conference Hall hire: per day | 14.0% | **R 1,206.00** | 0.00% | R 1,302.00 | 7.96% | R 1,406.00 | 7.99% | R 1,057.89 |
| | | | Renting of Recreational Halls to sports clubs (local): | | | | | | | | |
| R 350.00 | | | Deposit | Exempt | **R 350.00** | 0.00% | R 378.00 | 8.00% | R 408.00 | 7.94% | |
| R 1,500.00 | | | Annual tariff | 14.0% | **R 1,500.00** | 0.00% | R 1,620.00 | 8.00% | R 1,749.00 | 7.96% | R 1,315.79 |
| R 71.00 | | | Bedding hiring: per set per week (chalets) | 14.0% | **R 71.00** | 0.00% | R 76.00 | 7.04% | R 82.00 | 7.89% | R 62.28 |
| | | | Entrance (Local Residents) | | | | | | | | |
| R 155.00 | | | Clip cards - Local residence in Witzenberg area entrance (5 Visits) | 14.0% | **R 155.00** | 0.00% | R 167.00 | 7.74% | R 180.00 | 7.78% | R 135.96 |
| | | | Local residence in Witzenberg annual tickets (per ticket) | | | | | | | | |
| R 357.00 | | | Adults | 14.0% | **R 378.00** | 5.88% | R 408.00 | 7.94% | R 440.00 | 7.84% | R 331.58 |
| R 263.00 | | | Children | 14.0% | **R 278.00** | 5.70% | R 300.00 | 7.91% | R 324.00 | 8.00% | R 243.86 |
| R 246.00 | | | Vehicles | 14.0% | **R 260.00** | 5.69% | R 280.00 | 7.69% | R 302.00 | 7.86% | R 228.07 |
| R 56.00 | | | Clip cards - Recreational facilities 5 clips per ticket | 14.0% | **R 56.00** | 0.00% | R 60.00 | 7.14% | R 64.00 | 6.67% | R 49.12 |
| | | | Laundromat facilities | | | | | | | | |
| R 45.00 | | | Per 8kg, excluding washing powder | 14.0% | **R 45.00** | 0.00% | R 48.00 | 6.67% | R 51.00 | 6.25% | R 39.47 |
| | | **6.2.8.2** | **Klipriver Park (Closed)** | | | | | | | | |
| | | **6.2.8.2.1** | **Chalets (per unit per night)** | | | | | | | | |
| | | | **A - Type** | | | | | | | | |
| R 346.00 | | | High season (15 December to 16 January & Easter weekend) | 14.0% | **R 346.00** | 0.00% | R 367.00 | 6.07% | R 389.02 | 6.00% | R 303.5088 |
| R 291.00 | | | In season | 14.0% | **R 291.00** | 0.00% | R 307.00 | 5.50% | R 325.42 | 6.00% | R 255.2632 |
| R 204.00 | | | Out of season | 14.0% | **R 204.00** | 0.00% | R 216.00 | 5.88% | R 228.96 | 6.00% | R 178.9474 |
| | | | **B - Type** | | | | | | | | |
| R 383.00 | | | High season (15 December to 16 January & Easter weekend) | 14.0% | **R 383.00** | 0.00% | R 406.00 | 6.01% | R 430.36 | 6.00% | R 335.9649 |
| R 306.00 | | | In season | 14.0% | **R 306.00** | 0.00% | R 323.00 | 5.56% | R 342.38 | 6.00% | R 268.4211 |
| R 209.00 | | | Out of season | 14.0% | **R 209.00** | 0.00% | R 222.00 | 6.22% | R 235.32 | 6.00% | R 183.3333 |
| | | **6.2.8.2.2** | **Camping (per stand per night )** | | | | | | | | |
| R 171.00 | | | High season | 14.0% | **R 171.00** | 0.00% | R 181.00 | 5.85% | R 191.86 | 6.00% | R 150.0000 |
| R 120.00 | | | In season | 14.0% | **R 120.00** | 0.00% | R 127.00 | 5.83% | R 134.62 | 6.00% | R 105.2632 |
| R 70.00 | | | Out of season | 14.0% | **R 70.00** | 0.00% | R 74.00 | 5.71% | R 78.44 | 6.00% | R 61.4035 |
| | | **6.2.8.2.3** | **Day Visitors** | | | | | | | | |
| R 61.00 | | | Per person per day | 14.0% | **R 61.00** | 0.00% | R 68.00 | 11.48% | R 72.08 | 6.00% | R 53.5088 |
| R 61.00 | | | Per vehicle per day | 14.0% | **R 61.00** | 0.00% | R 68.00 | 11.48% | R 72.08 | 6.00% | R 53.5088 |
| | | **6.2.8.3** | **Discounts - Both Resorts** | | | | | | | | |
| | | | The following discounts will be allowed on booking by: | | | | | | | | |
| | | | Pensioners - less 50% during off-season and midweek periods out of peak season | | | | | | | | |
| | | | Registered Caravan Clubs and Club members - less 10% in periods out of peak season | | | | | | | | |
| | | | Midweek in- and off season - less 25% | | | | | | | | |
| | | | Students accompanied by parents - less 12% on day visitor fee | | | | | | | | |

# RATES AND TARIFFS 2016/2017 - 2018/2019

| Tariffs 2015/2016 Including Vat | Tariffs 2015/2016 Excluding Vat | | Description | VAT Status | Tariffs 2016/2017 Including Vat | Variance | Indicative Tariffs 2017/2018 Including Vat | Variance | Indicative Tariffs 2018/2019 Including Vat | Variance | Tariffs 2016/2017 Excluding Vat |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | | 6.2.9 | **Swimming Pools** | | | | | | | | |
| | | | All swimming pools in Witzenberg | | | | | | | | |
| R 10.00 | | | Entrance: Adults | 14.0% | **R 10.00** | 0.00% | R 10.80 | 8.00% | R 11.66 | 8.00% | R 8.77 |
| R 2.00 | | | Children (school-going) | 14.0% | **R 2.00** | 0.0% | R 2.16 | 8.00% | R 2.33 | 8.00% | R 1.75 |
| R 135.00 | | | Season tickets | 14.0% | **R 135.00** | 0.00% | R 145.00 | 7.41% | R 156.00 | 7.59% | R 118.42 |
| R 500.00 | | | Annual fee per School (Only for School activities) | 14.0% | **R 500.00** | 0.0% | R 540.00 | 8.00% | R 583.00 | 7.96% | R 438.60 |
| R 1,000.00 | | | Annual fee per Service providers for Swimming training/lessons (Allow all trainees entry free) | 14.0% | **R 1,000.00** | 0.00% | R 1,080.00 | 8.00% | R 1,166.00 | 7.96% | R 877.19 |
| | | 6.2.1 | **Sports grounds** | | | | | | | | |
| | | 6.2.10.1 | **All sports grounds in Witzenberg** | | | | | | | | |
| R 59.00 | | | School practices (per practice) | 14.0% | **R 62.00** | 5.08% | R 66.00 | 6.45% | R 71.00 | 7.58% | R 54.39 |
| R 51.00 | | | If the school book the practices at the beginning of year and pay in full for all practices. (per practice) | 14.0% | | 5.88% | R 58.00 | 7.41% | R 62.00 | | |
| | | | No refunds | | **R 54.00** | | | | | 6.90% | R 47.37 |
| R 122.00 | | | School matches (per match) | 14.0% | **R 129.00** | 5.74% | R 139.00 | 7.75% | R 150.00 | 7.91% | R 113.16 |
| R 122.00 | | | Sports clubs (per practice) | 14.0% | **R 129.00** | 5.74% | R 139.00 | 7.75% | R 150.00 | 7.91% | R 113.16 |
| R 91.00 | | | If the sport club book the practices at the beginning of year and pay in full for all practices. (per practice) | 14.0% | | 5.49% | R 103.00 | 7.29% | R 111.00 | | |
| | | | No refunds | | **R 96.00** | | | | | 7.77% | R 84.21 |
| R 262.00 | | | Sports clubs (per match) | 14.0% | **R 277.00** | 5.73% | R 299.00 | 7.94% | R 322.00 | 7.69% | R 242.98 |
| R 286.00 | | | Other events | 14.0% | **R 303.00** | 5.94% | R 327.00 | 7.92% | R 353.00 | 7.95% | R 265.79 |
| R 773.00 | | | Festivals and Carnivals (per day) | 14.0% | **R 819.00** | 5.95% | R 884.00 | 7.94% | R 954.00 | 7.92% | R 718.42 |
| R 311.00 | | 6.2.10.2 | **Deposit per event** | Exempt | **R 329.00** | 5.79% | R 355.00 | 7.90% | R 383.00 | 7.89% | |
| | | 6.2.11 | **Community Halls and Town Halls** | | | | | | | | |
| | | 6.2.11.1 | **Non-local and Outside Organisations** | | | | | | | | |
| | | 6.2.11.1.1 | **Tulbagh Community Hall** | | | | | | | | |
| | | | Concerts, Theatre productions and Film Shows | | | | | | | | |
| R 995.00 | | | Non-local Associations | 14.0% | **R 1,054.00** | 5.93% | R 1,138.00 | 7.97% | R 1,229.00 | 8.00% | R 924.56 |
| | | | Conferences, Meetings, Gatherings, Church Services and Bazaars | | | | | | | | |
| R 143.00 | | | Non-local Associations (per session) | 14.0% | **R 151.00** | 5.59% | R 163.00 | 7.95% | R 176.00 | 7.98% | R 132.46 |
| | | | Dances, Dinners, Birthdays, Celebrations, Receptions and Disco's | | | | | | | | |
| R 1,216.00 | | | Non-local Associations | 14.0% | **R 1,288.00** | 5.92% | R 1,391.00 | 8.00% | R 1,502.00 | 7.98% | R 1,129.82 |
| | | | Shows, Exhibitions and Auctions | | | | | | | | |
| R 995.00 | | | Non-local Associations | 14.0% | **R 1,054.00** | 5.93% | R 1,138.00 | 7.97% | R 1,229.00 | 8.00% | R 924.56 |
| | | | Performances, Mannequin Parades, Cooking demo's and Debutant | | | | | | | | |
| R 995.00 | | | Non-local Associations | 14.0% | **R 1,054.00** | 5.93% | R 1,138.00 | 7.97% | R 1,229.00 | 8.00% | R 924.56 |
| R 696.00 | | | Deposit for all the above | 14.0% | **R 737.00** | 5.89% | R 795.00 | 7.87% | R 858.00 | 7.92% | R 646.49 |
| R 87.00 | | | Preparation of hall per hour | 14.0% | **R 92.00** | 5.75% | R 99.00 | 7.61% | R 106.00 | 7.07% | R 80.70 |
| | | 6.2.11.1.2 | **Tulbagh Town Hall** | | | | | | | | |
| | | | Concerts, Theatre productions and Film Shows | | | | | | | | |
| R 1,127.00 | | | Non-local Associations | 14.0% | **R 1,194.00** | 5.94% | R 1,289.00 | 7.96% | R 1,392.00 | 7.99% | R 1,047.37 |
| R 1,202.00 | | | Deposit for above | Exempt | **R 1,274.00** | 5.99% | R 1,375.00 | 7.93% | R 1,485.00 | 8.00% | |
| | | | **Local Organisations/Individuals** | | | | | | | | |
| | | 6.2.11.1.3 | **Town Hall - Ceres** | | | | | | | | |
| | | | **Hall, stage and main toilets** | | | | | | | | |
| R 286.00 | | | Morning | 14.0% | **R 303.00** | 5.94% | R 327.00 | 7.92% | R 353.00 | 7.95% | R 265.79 |
| R 286.00 | | | Afternoon | 14.0% | **R 303.00** | 5.94% | R 327.00 | 7.92% | R 353.00 | 7.95% | R 265.79 |
| R 354.00 | | | Evening | 14.0% | **R 375.00** | 5.93% | R 405.00 | 8.00% | R 437.00 | 7.90% | R 328.95 |
| | | | **Kitchen** | | | | | | | | |
| R 187.00 | | | Morning | 14.0% | **R 198.00** | 5.88% | R 213.00 | 7.58% | R 230.00 | 7.98% | R 173.68 |
| R 187.00 | | | Afternoon | 14.0% | **R 198.00** | 5.88% | R 213.00 | 7.58% | R 230.00 | 7.98% | R 173.68 |
| R 242.00 | | | Evening | 14.0% | **R 256.00** | 5.79% | R 276.00 | 7.81% | R 298.00 | 7.97% | R 224.56 |
| | | | **Banqueting Hall: (only when not used in conjunction with kitchen) per session** | | | | | | | | |
| R 177.00 | | | Morning | 14.0% | **R 187.00** | 5.65% | R 201.00 | 7.49% | R 217.00 | 7.96% | R 164.04 |
| R 177.00 | | | Afternoon | 14.0% | **R 187.00** | 5.65% | R 201.00 | 7.49% | R 217.00 | 7.96% | R 164.04 |
| R 200.00 | | | Evening | 14.0% | **R 212.00** | 6.00% | R 228.00 | 7.55% | R 246.00 | 7.89% | R 185.96 |
| | | | **Tariff 2: Public dances per session** | | | | | | | | |
| R 696.00 | | | Hall, stage and toilets | 14.0% | **R 737.00** | 5.89% | R 795.00 | 7.87% | R 858.00 | 7.92% | R 646.49 |
| | | | **Tariff 3: Guarantee deposit** | | | | | | | | |
| R 1,202.00 | | | Per function | Exempt | **R 1,274.00** | 5.99% | R 1,375.00 | 7.93% | R 1,485.00 | 8.00% | #VALUE! |
| | | | **Tariff 4: equipment per occasion** | | | | | | | | |
| R 29.00 | | | Hiring of table cloths (each, per day) | 14.0% | **R 30.00** | 3.45% | R 33.00 | 10.00% | R 36.00 | 9.09% | R 26.32 |
| R 17.00 | | | Hiring of tables (each, per day) | 14.0% | **R 19.00** | 11.76% | R 21.00 | 10.53% | R 22.00 | 4.76% | R 16.67 |
| R 16.00 | | | Hiring of cutlery (per dozen, per day) | 14.0% | **R 17.00** | 6.25% | R 19.00 | 11.76% | R 21.00 | 10.53% | R 14.91 |
| | | | **Tariff 5: reduced rates** | | | | | | | | |
| | | | 50% discount to organisations that qualify | | | | | | | | |
| | | | **Tariff 6: Levy in respect of exceeding the vacating time** | | | | | | | | |
| | | | In the event of the hirer failing to vacate the hired premises within the applicable period, or by 13:00 of the following work day provided official authorisation | | | | | | | | |
| | | | **Tariff 7: Pianos per function** | | | | | | | | |
| R 167.00 | | | Piano organ | 14.0% | **R 177.00** | 5.99% | R 191.00 | 7.91% | R 206.00 | 7.85% | R 155.26 |
| R 187.00 | | | Grand piano | 14.0% | **R 198.00** | 5.88% | R 213.00 | 7.58% | R 230.00 | 7.98% | R 173.68 |
| | | | **Tariff 8: Rehearsals (per rehearsal)** | | | | | | | | |
| | | | In respect of hall and stage only | | | | | | | | |
| R 119.00 | | | Morning: 10:00 - 12:00 (per rehearsal) | 14.0% | **R 126.00** | 5.88% | R 136.00 | 7.94% | R 146.00 | 7.35% | R 110.53 |
| R 133.00 | | | Evening: 18:00 - 20:00 (per rehearsal) | 14.0% | **R 140.00** | 5.26% | R 151.00 | 7.86% | R 163.00 | 7.95% | R 122.81 |
| | | | **Tariff 9: Changes to Bookings -- per booking** | | | | | | | | |
| | | | If notice of a change to a booking is given less than 30 days prior --- excepting when the change is occasioned by a request from Council --- a levy will be | | | | | | | | |
| R 98.00 | | | Levy | 14.0% | **R 103.00** | 5.10% | R 111.00 | 7.77% | R 119.00 | 7.21% | R 90.35 |
| R 200.00 | | | **Sound system for Town Hall (per occasion)** | 14.0% | **R 212.00** | 6.00% | R 228.00 | 7.55% | R 246.00 | 7.89% | R 185.96 |

| Tariffs 2015/2016 Including Vat | Tariffs 2015/2016 Excluding Vat | | Description | VAT Status | Tariffs 2016/2017 Including Vat | Variance | Indicative Tariffs 2017/2018 Including Vat | Variance | Indicative Tariffs 2018/2019 Including Vat | Variance | Tariffs 2016/2017 Excluding Vat |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | | **6.2.11.1.4** | **Bella Vista Community Hall** | | | | | | | | |
| | | | **Tariff 1: Basic charges per session** | | | | | | | | |
| | | | **Hall, stage and main toilets** | | | | | | | | |
| R 207.00 | | | Morning | 14.0% | **R 219.00** | 5.80% | R 236.00 | 7.76% | R 254.00 | 7.63% | R 192.11 |
| R 207.00 | | | Afternoon | 14.0% | **R 219.00** | 5.80% | R 236.00 | 7.76% | R 254.00 | 7.63% | R 192.11 |
| R 310.00 | | | Evening | 14.0% | **R 328.00** | 5.81% | R 354.00 | 7.93% | R 382.00 | 7.91% | R 287.72 |
| | | | **Kitchen** | | | | | | | | |
| R 187.00 | | | Morning | 14.0% | **R 198.00** | 5.88% | R 213.00 | 7.58% | R 230.00 | 7.98% | R 173.68 |
| R 187.00 | | | Afternoon | 14.0% | **R 198.00** | 5.88% | R 213.00 | 7.58% | R 230.00 | 7.98% | R 173.68 |
| R 207.00 | | | Evening | 14.0% | **R 219.00** | 5.80% | R 236.00 | 7.76% | R 254.00 | 7.63% | R 192.11 |
| | | | **Change rooms (excluding main toilets)** | | | | | | | | |
| R 55.00 | | | Morning | 14.0% | **R 58.00** | 5.45% | R 62.00 | 6.90% | R 66.00 | 6.45% | R 50.88 |
| R 55.00 | | | Afternoon | 14.0% | **R 58.00** | 5.45% | R 62.00 | 6.90% | R 66.00 | 6.45% | R 50.88 |
| R 109.00 | | | Evening | 14.0% | **R 115.00** | 5.50% | R 124.00 | 7.83% | R 133.00 | 7.26% | R 100.88 |
| | | | **Tariff 2: Public dances per session** | | | | | | | | |
| R 708.00 | | | Hall, stage and toilets | 14.0% | **R 750.00** | 5.93% | R 810.00 | 8.00% | R 874.00 | 7.90% | R 657.89 |
| | | | **Tariff 3: Guarantee deposit** | | | | | | | | |
| R 298.00 | | | Per function --- excluding kitchen | 14.0% | **R 315.00** | 5.70% | R 340.00 | 7.94% | R 367.00 | 7.94% | R 276.32 |
| R 1,202.00 | | | Per function --- including kitchen | 14.0% | **R 1,274.00** | 5.99% | R 1,375.00 | 7.93% | R 1,485.00 | 8.00% | R 1,117.54 |
| | | | **Tariff 4: equipment per occasion** | | | | | | | | |
| R 29.00 | | | Hiring of table cloths (each, per day) | 14.0% | **R 30.00** | 3.45% | R 32.00 | 6.67% | R 34.00 | 6.25% | R 26.32 |
| R 15.00 | | | Hiring of tables (each, per day) | 14.0% | **R 15.00** | 0.00% | R 16.00 | 6.67% | R 17.00 | 6.25% | R 13.16 |
| R 14.00 | | | Hiring of cutlery (per dozen, per day) | 14.0% | **R 14.00** | 0.00% | R 15.00 | 7.14% | R 16.00 | 6.67% | R 12.28 |
| | | | **Tariff 5: Reduced rates** | | | | | | | | |
| | | | 50% discount to organisations that qualify | | | | | | | | |
| | | | **Tariff 6: Levy in respect of exceeding the vacating time** | | | | | | | | |
| | | | In the event of the hirer failing to vacate the hired premises within the applicable period, or by 13:00 of the following work day provided official authorisation | | | | | | | | |
| | | | **Tariff 7: Pianos** | | | | | | | | |
| | | | **Tariff 8: Rehearsals (per rehearsal)** | | | | | | | | |
| | | | In respect of hall and stage only | | | | | | | | |
| R 77.00 | | | Morning: 10:00 - 12:00 (per rehearsal) | 14.0% | **R 81.00** | 5.19% | R 87.00 | 7.41% | R 93.00 | 6.90% | R 71.05 |
| R 109.00 | | | Evening: 18:00 - 20:00 (per rehearsal) | 14.0% | **R 115.00** | 5.50% | R 124.00 | 7.83% | R 133.00 | 7.26% | R 100.88 |
| | | | **Tariff 9: Changes to Bookings -- per booking** | | | | | | | | |
| | | | If notice of a change to a booking is given less than 30 days prior --- excepting when the change is occasioned by a request from Council --- a levy will be | | | | | | | | |
| R 87.00 | | | Levy | R 0.14 | **R 92.00** | 5.75% | R 99.00 | 7.61% | R 106.00 | 7.07% | R 80.70 |
| | | **6.2.11.1.5** | **Dreyer Hall** | | | | | | | | |
| | | | **Tariff 1: Basic charges per session** | | | | | | | | |
| | | | **Hall, stage and main toilets** | | | | | | | | |
| R 187.00 | | | Morning | R 0.14 | **R 198.00** | 5.88% | R 213.00 | 7.58% | R 230.00 | 7.98% | R 173.68 |
| R 187.00 | | | Afternoon | R 0.14 | **R 198.00** | 5.88% | R 213.00 | 7.58% | R 230.00 | 7.98% | R 173.68 |
| R 255.00 | | | Evening | R 0.14 | **R 270.00** | 5.88% | R 291.00 | 7.78% | R 314.00 | 7.90% | R 236.84 |
| | | | **Kitchen** | | | | | | | | |
| R 65.00 | | | Morning | R 0.14 | **R 68.00** | 4.62% | R 73.00 | 7.35% | R 78.00 | 6.85% | R 59.65 |
| R 65.00 | | | Afternoon | R 0.14 | **R 68.00** | 4.62% | R 73.00 | 7.35% | R 78.00 | 6.85% | R 59.65 |
| R 77.00 | | | Evening | R 0.14 | **R 81.00** | 5.19% | R 87.00 | 7.41% | R 93.00 | 6.90% | R 71.05 |
| | | | **Change rooms (excluding main toilets)** | | | | | | | | |
| R 55.00 | | | Morning | R 0.14 | **R 58.00** | 5.45% | R 62.00 | 6.90% | R 66.00 | 6.45% | R 50.88 |
| R 55.00 | | | Afternoon | R 0.14 | **R 58.00** | 5.45% | R 62.00 | 6.90% | R 66.00 | 6.45% | R 50.88 |
| R 119.00 | | | Evening | R 0.14 | **R 126.00** | 5.88% | R 136.00 | 7.94% | R 146.00 | 7.35% | R 110.53 |
| | | | **Tariff 2: Public dances per session** | | | | | | | | |
| R 708.00 | | | Hall, stage and toilets | R 0.14 | **R 750.00** | 5.93% | R 810.00 | 8.00% | R 874.00 | 7.90% | R 657.89 |
| R 270.00 | | | **Tariff 3: Guarantee deposit per function** | Exempt | **R 286.00** | 5.93% | R 308.00 | 7.69% | R 332.00 | 7.79% | R 286.00 |
| | | | **Tariff 4: Equipment** | | | | | | | | |
| | | | **Tariff 5: Reduced rates** | | | | | | | | |
| | | | 50% discount to organisations that qualify | | | | | | | | |
| | | | **Tariff 6: Levy in respect of exceeding the vacating time** | | | | | | | | |
| | | | In the event of the hirer failing to vacate the hired premises within the applicable period, or by 13:00 of the following work day provided official authorisation | | | | | | | | |
| | | | **Tariff 7: Pianos** | | | | | | | | |
| | | | **Tariff 8: Rehearsals (per rehearsal)** | | | | | | | | |
| | | | In respect of hall and stage only | | | | | | | | |
| R 55.00 | | | Morning: 10:00 - 12:00 (per rehearsal) | 14.0% | **R 58.00** | 5.45% | R 62.00 | 6.90% | R 66.00 | 6.45% | R 50.88 |
| R 87.00 | | | Evening: 18:00 - 20:00 (per rehearsal) | 14.0% | **R 92.00** | 5.75% | R 99.00 | 7.61% | R 106.00 | 7.07% | R 80.70 |
| | | | **Tariff 9: Changes to Bookings -- per booking** | | | | | | | | |
| | | | If notice of a change to a booking is given less than 30 days prior --- excepting when the change is occasioned by a request from Council --- a levy will be | | | | | | | | |
| R 87.00 | | | Levy | 14.0% | **R 92.00** | 5.75% | R 99.00 | 7.61% | R 106.00 | 7.07% | R 80.70 |
| | | **6.2.11.1.6** | **Bella Vista Youth Centre and Polo cross Hall N'duli** | | | | | | | | |
| | | | **Tariff 1: Basic charges per session** | | | | | | | | |
| | | | **Hall, stage and main toilets** | | | | | | | | |
| R 187.00 | | | Morning | 14.0% | **R 198.00** | 5.88% | R 213.00 | 7.58% | R 230.00 | 7.98% | R 173.68 |
| R 187.00 | | | Afternoon | 14.0% | **R 198.00** | 5.88% | R 213.00 | 7.58% | R 230.00 | 7.98% | R 173.68 |
| R 255.00 | | | Evening | 14.0% | **R 270.00** | 5.88% | R 291.00 | 7.78% | R 314.00 | 7.90% | R 236.84 |
| | | | **Tariff 2: Public dances per session** | | | | | | | | |
| R 708.00 | | | Hall, stage and toilets | 14.0% | **R 750.00** | 5.93% | R 810.00 | 8.00% | R 874.00 | 7.90% | R 657.89 |
| R 270.00 | | | **Tariff 3: Guarantee deposit per function** | Exempt | **R 286.00** | 5.93% | R 308.00 | 7.69% | R 332.00 | 7.79% | |
| | | | **Tariff 4: Reduced rates** | | | | | | | | |
| | | | 50% discount to organisations that qualify | | | | | | | | |
| | | | **Tariff 5: Levy in respect of exceeding the vacating time** | | | | | | | | |
| | | | In the event of the lessee failing to vacate the hired premises within the applicable period, or by 13:00 of the following work day provided official | | | | | | | | |
| | | | **Tariff 6: Rehearsals (per rehearsal)** | | | | | | | | |
| | | | In respect of hall and stage only | | | | | | | | |
| R 55.00 | | | Morning: 10:00 - 12:00 (per rehearsal) | 14.0% | **R 58.00** | 5.45% | R 62.00 | 6.90% | R 66.00 | 6.45% | R 50.88 |
| R 87.00 | | | Evening: 18:00 - 20:00 (per rehearsal) | 14.0% | **R 92.00** | 5.75% | R 99.00 | 7.61% | R 106.00 | 7.07% | R 80.70 |
| | | | **Tariff 7: Changes to bookings --- per booking** | | | | | | | | |
| | | | If notice of a change to a booking is given less than 30 days prior --- excepting when the change is occasioned by a request from Council --- a levy will be | | | | | | | | |
| R 98.00 | | | Levy | 14.0% | **R 103.00** | 5.10% | R 111.00 | 7.77% | R 119.00 | 7.21% | R 90.35 |

# RATES AND TARIFFS 2016/2017 - 2018/2019

| Tariffs 2015/2016 Including Vat | Tariffs 2015/2016 Excluding Vat | | Description | VAT Status | Tariffs 2016/2017 Including Vat | Variance | Indicative Tariffs 2017/2018 Including Vat | Variance | Indicative Tariffs 2018/2019 Including Vat | Variance | Tariffs 2016/2017 Excluding Vat |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | | 6.2.11.1.7 | **N'duli New Hall** | | | | | | | | |
| | | | **Tariff 1: Basic charges per session** | | | | | | | | |
| | | | **Hall, stage and main toilets** | | | | | | | | |
| R 220.00 | | | Morning | 14.0% | **R 233.00** | 5.91% | R 251.00 | 7.73% | R 271.00 | 7.97% | R 204.39 |
| R 220.00 | | | Afternoon | 14.0% | **R 233.00** | 5.91% | R 251.00 | 7.73% | R 271.00 | 7.97% | R 204.39 |
| R 310.00 | | | Evening | 14.0% | **R 328.00** | 5.81% | R 354.00 | 7.93% | R 382.00 | 7.91% | R 287.72 |
| | | | **Kitchen** | | | | | | | | |
| R 98.00 | | | Morning | 14.0% | **R 103.00** | 5.10% | R 111.00 | 7.77% | R 119.00 | 7.21% | R 90.35 |
| R 98.00 | | | Afternoon | 14.0% | **R 103.00** | 5.10% | R 111.00 | 7.77% | R 119.00 | 7.21% | R 90.35 |
| R 143.00 | | | Evening | 14.0% | **R 151.00** | 5.59% | R 163.00 | 7.95% | R 176.00 | 7.98% | R 132.46 |
| | | | **Change rooms (excluding main toilets)** | | | | | | | | |
| R 43.00 | | | Morning | 14.0% | **R 45.00** | 4.65% | R 48.00 | 6.67% | R 51.00 | 6.25% | R 39.47 |
| R 43.00 | | | Afternoon | 14.0% | **R 45.00** | 4.65% | R 48.00 | 6.67% | R 51.00 | 6.25% | R 39.47 |
| R 65.00 | | | Evening | 14.0% | **R 68.00** | 4.62% | R 73.00 | 7.35% | R 78.00 | 6.85% | R 59.65 |
| | | | **Tariff 2: Public dances per session** | | | | | | | | |
| R 752.00 | | | Hall, stage and toilets | 14.0% | **R 797.00** | 5.98% | R 860.00 | 7.90% | R 928.00 | 7.91% | R 699.12 |
| R 389.00 | | | **Tariff 3: Guarantee deposit per function** | Exempt | **R 412.00** | 5.91% | R 444.00 | 7.77% | R 479.00 | 7.88% | |
| | | | **Tariff 4: Equipment** | | | | | | | | |
| | | | **Tariff 5: Reduced rates** | | | | | | | | |
| | | | 50% discount to organisations that qualify | | | | | | | | |
| | | | **Tariff 6: Levy in respect of exceeding the vacating time** | | | | | | | | |
| | | | In the event of the hirer failing to vacate the hired premises within the applicable period, or by 13:00 of the following work day provided official authorisation | | | | | | | | |
| | | | **Tariff 7: Rehearsals (per rehearsal)** | | | | | | | | |
| | | | In respect of hall and stage only | | | | | | | | |
| R 87.00 | | | Morning: 10:00 - 12:00 (per rehearsal) | 14.0% | **R 92.00** | 5.75% | R 99.00 | 7.61% | R 106.00 | 7.07% | R 80.70 |
| R 109.00 | | | Evening: 18:00 - 20:00 (per rehearsal) | 14.0% | **R 115.00** | 5.50% | R 124.00 | 7.83% | R 133.00 | 7.26% | R 100.88 |
| | | | **Tariff 8: Changes to bookings --- per booking** | | | | | | | | |
| | | | If notice of a change to a booking is given less than 30 days prior --- excepting when the change is occasioned by a request from Council --- a levy will be | | | | | | | | |
| R 87.00 | | | Levy | 14.0% | **R 92.00** | 5.75% | R 99.00 | 7.61% | R 106.00 | 7.07% | R 80.70 |
| | | 6.2.11.1.8 | **Prince Alfred's Hamlet Town Hall** | | | | | | | | |
| R 43.00 | | | **Tariff 1: Information sessions** | 14.0% | **R 45.00** | 4.65% | R 48.00 | 6.67% | R 51.00 | 6.25% | R 39.47 |
| | | | **Tariff 2: Welfare Functions** | | | | | | | | |
| | | | **Tariff 3: Meetings** | | | | | | | | |
| R 55.00 | | | Hire | 14.0% | **R 58.00** | 5.45% | R 62.00 | 6.90% | R 66.00 | 6.45% | R 50.88 |
| R 173.00 | | | Deposit | Exempt | **R 183.00** | 5.78% | R 197.00 | 7.65% | R 212.00 | 7.61% | |
| | | | **Tariff 4: Weddings, dinners, receptions and dances** | | | | | | | | |
| R 752.00 | | | Hire | 14.0% | **R 797.00** | 5.98% | R 860.00 | 7.90% | R 928.00 | 7.91% | R 699.12 |
| R 853.00 | | | Deposit | Exempt | **R 904.00** | 5.98% | R 976.00 | 7.96% | R 1,054.00 | 7.99% | |
| | | | **Tariff 5: Church services and fundraisings** | | | | | | | | |
| R 387.00 | | | Hire | 14.0% | **R 410.00** | 5.94% | R 442.00 | 7.80% | R 477.00 | 7.92% | R 359.65 |
| R 544.00 | | | Deposit | Exempt | **R 576.00** | 5.88% | R 622.00 | 7.99% | R 671.00 | 7.88% | |
| | | | **Tariff 6: Sport practices** | | | | | | | | |
| R 177.00 | | | Hire | 14.0% | **R 187.00** | 5.65% | R 201.00 | 7.49% | R 217.00 | 7.96% | R 164.04 |
| R 311.00 | | | Deposit | Exempt | **R 329.00** | 5.79% | R 355.00 | 7.90% | R 383.00 | 7.89% | |
| | | 6.2.11.1.9 | **Prince Alfred's Hamlet Community Hall** | | | | | | | | |
| R 43.00 | | | **Tariff 1: Information sessions** | 14.0% | **R 45.00** | 4.65% | R 48.00 | 6.67% | R 51.00 | 6.25% | R 39.47 |
| | | | **Tariff 2: Welfare Functions** | | | | | | | | |
| | | | **Tariff 3: Meetings** | | | | | | | | |
| R 55.00 | | | Hire | 14.0% | **R 58.00** | 5.45% | R 62.00 | 6.90% | R 66.00 | 6.45% | R 50.88 |
| R 135.00 | | | Deposit | Exempt | **R 143.00** | 5.93% | R 154.00 | 7.69% | R 166.00 | 7.79% | |
| | | | **Tariff 4: Weddings, dinners, receptions and dances** | | | | | | | | |
| R 719.00 | | | Hire | 14.0% | **R 762.00** | 5.98% | R 822.00 | 7.87% | R 887.00 | 7.91% | R 668.42 |
| R 775.00 | | | Deposit | Exempt | **R 821.00** | 5.94% | R 886.00 | 7.92% | R 956.00 | 7.90% | |
| | | | **Tariff 5: Church services and fundraisings** | | | | | | | | |
| R 387.00 | | | Hire | 14.0% | **R 410.00** | 5.94% | R 442.00 | 7.80% | R 477.00 | 7.92% | R 359.65 |
| R 544.00 | | | Deposit | Exempt | **R 576.00** | 5.88% | R 622.00 | 7.99% | R 671.00 | 7.88% | |
| | | | **Tariff 6: Sport practices** | | | | | | | | |
| R 87.00 | | | Hire | 14.0% | **R 92.00** | 5.75% | R 99.00 | 7.61% | R 106.00 | 7.07% | R 80.70 |
| R 427.00 | | | Deposit | Exempt | **R 452.00** | 5.85% | R 488.00 | 7.96% | R 527.00 | 7.99% | |
| | | 6.2.11.1.10 | **Tulbagh Community Hall** | | | | | | | | |
| | | | **Indoor Sport** | | | | | | | | |
| R 1,439.00 | | | Professional | 14.0% | **R 1,525.00** | 5.98% | R 1,647.00 | 8.00% | R 1,778.00 | 7.95% | R 1,337.72 |
| R 829.00 | | | Amateur | 14.0% | **R 878.00** | 5.91% | R 948.00 | 7.97% | R 1,023.00 | 7.91% | R 770.18 |
| R 109.00 | | | Practices -- per hour | 14.0% | **R 115.00** | 5.50% | R 124.00 | 7.83% | R 133.00 | 7.26% | R 100.88 |
| R 581.00 | | | Deposit | Exempt | **R 615.00** | 5.85% | R 664.00 | 7.97% | R 717.00 | 7.98% | |
| | | | **Concerts, Theatre productions and Film Shows** | | | | | | | | |
| R 585.00 | | | Local Associations | 14.0% | **R 620.00** | 5.98% | R 669.00 | 7.90% | R 722.00 | 7.92% | R 543.86 |
| R 1,439.00 | | | Professional / Private | 14.0% | **R 1,525.00** | 5.98% | R 1,647.00 | 8.00% | R 1,778.00 | 7.95% | R 1,337.72 |
| R 581.00 | | | Deposit | Exempt | **R 615.00** | 5.85% | R 664.00 | 7.97% | R 717.00 | 7.98% | |
| | | | **Conferences, Meetings, Gatherings, Church Services and Bazaars** | | | | | | | | |
| R 119.00 | | | Local Associations | 14.0% | **R 126.00** | 5.88% | R 136.00 | 7.94% | R 146.00 | 7.35% | R 110.53 |
| R 485.00 | | | Deposit | Exempt | **R 514.00** | 5.98% | R 555.00 | 7.98% | R 599.00 | 7.93% | |
| | | | **Dances, Dinners, Birthdays, Celebrations, Receptions and Disco's** | | | | | | | | |
| R 930.00 | | | Local Associations | 14.0% | **R 985.00** | 5.91% | R 1,063.00 | 7.92% | R 1,148.00 | 8.00% | R 864.04 |
| R 1,403.00 | | | Private | 14.0% | **R 1,487.00** | 5.99% | R 1,605.00 | 7.94% | R 1,733.00 | 7.98% | R 1,304.39 |
| R 581.00 | | | Deposit | Exempt | **R 615.00** | 5.85% | R 664.00 | 7.97% | R 717.00 | 7.98% | |
| | | | **Shows, Exhibitions and Auctions** | | | | | | | | |
| R 995.00 | | | Non-local Associations | 14.0% | **R 1,054.00** | 5.93% | R 1,138.00 | 7.97% | R 1,229.00 | 8.00% | R 924.56 |
| | | | Local Associations | | | | | | | | |
| R 640.00 | | | Deposit | Exempt | **R 678.00** | 5.94% | R 732.00 | 7.96% | R 790.00 | 7.92% | |
| | | | **Performances, Mannequin Parades, Cooking demo's and Debutant** | | | | | | | | |
| R 839.00 | | | Non-local Associations | 14.0% | **R 889.00** | 5.96% | R 960.00 | 7.99% | R 1,036.00 | 7.92% | R 779.82 |
| R 585.00 | | | Local Associations | 14.0% | **R 620.00** | 5.98% | R 669.00 | 7.90% | R 722.00 | 7.92% | R 543.86 |
| R 1,066.00 | | | Deposit | Exempt | **R 1,129.00** | 5.91% | R 1,219.00 | 7.97% | R 1,316.00 | 7.96% | |
| R 87.00 | | | **Preparation of hall per hour** | 14.0% | **R 92.00** | 5.75% | R 99.00 | 7.61% | R 106.00 | 7.07% | R 80.70 |

# RATES AND TARIFFS 2016/2017 - 2018/2019

| Tariffs 2015/2016 Including Vat | Tariffs 2015/2016 Excluding Vat | | Description | VAT Status | Tariffs 2016/2017 Including Vat | Variance | Indicative Tariffs 2017/2018 Including Vat | Variance | Indicative Tariffs 2018/2019 Including Vat | Variance | Tariffs 2016/2017 Excluding Vat |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | | **6.2.11.2** | **Local Organisations** | | | | | | | | |
| | | **6.2.11.2.1** | **Tulbagh Town Hall** | | | | | | | | |
| | | | **Deposit** | | | | | | | | |
| R 1,066.00 | | | Main hall | Exempt | **R 1,129.00** | 5.91% | R 1,219.00 | 7.97% | R 1,316.00 | 7.96% | |
| R 341.00 | | | Banqueting hall | Exempt | **R 361.00** | 5.87% | R 389.00 | 7.76% | R 420.00 | 7.97% | |
| R 341.00 | | | Auditorium | Exempt | **R 361.00** | 5.87% | R 389.00 | 7.76% | R 420.00 | 7.97% | |
| R 185.00 | | | Kitchen | Exempt | **R 196.00** | 5.95% | R 211.00 | 7.65% | R 227.00 | 7.58% | |
| R 320.00 | | | Tables | Exempt | **R 339.00** | 5.94% | R 366.00 | 7.96% | R 395.00 | 7.92% | |
| | | | **Hire:** | | | | | | | | |
| | | | **Indoor Sport** | | | | | | | | |
| R 1,548.00 | | | Professional | 14.0% | **R 1,640.00** | 5.94% | R 1,771.00 | 7.99% | R 1,912.00 | 7.96% | R 1,438.60 |
| R 829.00 | | | Amateur | 14.0% | **R 878.00** | 5.91% | R 948.00 | 7.97% | R 1,023.00 | 7.91% | R 770.18 |
| R 220.00 | | | Kitchen | 14.0% | **R 233.00** | 5.91% | R 251.00 | 7.73% | R 271.00 | 7.97% | R 204.39 |
| | | | **Concerts, Theatre productions and Film Shows** | | | | | | | | |
| R 507.00 | | | Local Associations | 14.0% | **R 537.00** | 5.92% | R 579.00 | 7.82% | R 625.00 | 7.94% | R 471.05 |
| R 1,439.00 | | | Professional / Private | 14.0% | **R 1,525.00** | 5.98% | R 1,647.00 | 8.00% | R 1,778.00 | 7.95% | R 1,337.72 |
| R 220.00 | | | Kitchen | 14.0% | **R 233.00** | 5.91% | R 251.00 | 7.73% | R 271.00 | 7.97% | R 204.39 |
| | | | **Conferences, Meetings, Gatherings, Church Services and Bazaars** | | | | | | | | |
| R 507.00 | | | Main hall | 14.0% | **R 537.00** | 5.92% | R 579.00 | 7.82% | R 625.00 | 7.94% | R 471.05 |
| R 220.00 | | | Banqueting hall | 14.0% | **R 233.00** | 5.91% | R 251.00 | 7.73% | R 271.00 | 7.97% | R 204.39 |
| R 354.00 | | | Auditorium | 14.0% | **R 375.00** | 5.93% | R 405.00 | 8.00% | R 437.00 | 7.90% | R 328.95 |
| R 220.00 | | | Kitchen | 14.0% | **R 233.00** | 5.91% | R 251.00 | 7.73% | R 271.00 | 7.97% | R 204.39 |
| | | | **Dances, Dinners, Birthdays, Celebrations, Receptions and Disco's** | | | | | | | | |
| R 1,326.00 | | | Main hall | 14.0% | **R 1,405.00** | 5.96% | R 1,517.00 | 7.97% | R 1,638.00 | 7.98% | R 1,232.46 |
| R 595.00 | | | Banqueting hall | 14.0% | **R 630.00** | 5.88% | R 680.00 | 7.94% | R 734.00 | 7.94% | R 552.63 |
| R 286.00 | | | Kitchen | 14.0% | **R 303.00** | 5.94% | R 327.00 | 7.92% | R 353.00 | 7.95% | R 265.79 |
| | | | **Shows, Exhibitions and Auctions** | | | | | | | | |
| R 1,216.00 | | | Main hall | 14.0% | **R 1,288.00** | 5.92% | R 1,391.00 | 8.00% | R 1,502.00 | 7.98% | R 1,129.82 |
| R 585.00 | | | Banqueting hall | 14.0% | **R 620.00** | 5.98% | R 669.00 | 7.90% | R 722.00 | 7.92% | R 543.86 |
| R 286.00 | | | Kitchen | 14.0% | **R 303.00** | 5.94% | R 327.00 | 7.92% | R 353.00 | 7.95% | R 265.79 |
| | | | **Performances, Mannequin Parades, Cooking demo's and Debutant** | | | | | | | | |
| R 1,216.00 | | | Main hall | 14.0% | **R 1,288.00** | 5.92% | R 1,391.00 | 8.00% | R 1,502.00 | 7.98% | R 1,129.82 |
| R 1,216.00 | | | Banqueting hall | 14.0% | **R 1,288.00** | 5.92% | R 1,391.00 | 8.00% | R 1,502.00 | 7.98% | R 1,129.82 |
| R 109.00 | | | **Preparation of hall per hour** | 14.0% | **R 115.00** | 5.50% | R 124.00 | 7.83% | R 133.00 | 7.26% | R 100.88 |
| R 19.00 | | | **Tables: per table to maximum of R110.00** | 14.0% | **R 21.00** | 10.53% | R 22.00 | 4.76% | R 23.00 | 4.55% | R 18.42 |
| | | **6.2.11.2.2** | **Drostdy hall** | | | | | | | | |
| R 374.00 | | | Hire | 14.0% | **R 396.00** | 5.88% | R 427.00 | 7.83% | R 461.00 | 7.96% | R 347.37 |
| R 320.00 | | | Deposit | Exempt | **R 339.00** | 5.94% | R 366.00 | 7.96% | R 395.00 | 7.92% | |
| | | **6.2.11.2.3** | **Montana Community Hall** | | | | | | | | |
| | | | **Concerts and stage performances** | | | | | | | | |
| R 543.00 | | | Hire | 14.0% | **R 575.00** | 5.89% | R 621.00 | 8.00% | R 670.00 | 7.89% | R 504.39 |
| R 474.00 | | | Deposit | Exempt | **R 502.00** | 5.91% | R 542.00 | 7.97% | R 585.00 | 7.93% | |
| | | | **Disco's and Dances** | | | | | | | | |
| R 874.00 | | | Hire | 14.0% | **R 926.00** | 5.95% | R 1,000.00 | 7.99% | R 1,080.00 | 8.00% | R 812.28 |
| R 581.00 | | | Deposit | Exempt | **R 615.00** | 5.85% | R 664.00 | 7.97% | R 717.00 | 7.98% | |
| | | | **Film shows, Wedding receptions and birthdays** | | | | | | | | |
| R 421.00 | | | Hire | 14.0% | **R 446.00** | 5.94% | R 481.00 | 7.85% | R 519.00 | 7.90% | R 391.23 |
| R 474.00 | | | Deposit | Exempt | **R 502.00** | 5.91% | R 542.00 | 7.97% | R 585.00 | 7.93% | |
| | | | **Meetings** | | | | | | | | |
| R 200.00 | | | Hire | 14.0% | **R 212.00** | 6.00% | R 228.00 | 7.55% | R 246.00 | 7.89% | R 185.96 |
| R 291.00 | | | Deposit | Exempt | **R 308.00** | 5.84% | R 332.00 | 7.79% | R 358.00 | 7.83% | |
| | | | **Senior citizens' meetings and gatherings; Schools and Churches (Special Occasions)** | | | | | | | | |
| | | | **Performances** | | | | | | | | |
| R 354.00 | | | Hire | 14.0% | **R 375.00** | 5.93% | R 405.00 | 8.00% | R 437.00 | 7.90% | R 328.95 |
| R 389.00 | | | Deposit | Exempt | **R 412.00** | 5.91% | R 444.00 | 7.77% | R 479.00 | 7.88% | |
| | | | **Exhibitions** | | | | | | | | |
| R 354.00 | | | Hire | 14.0% | **R 375.00** | 5.93% | R 405.00 | 8.00% | R 437.00 | 7.90% | R 328.95 |
| R 311.00 | | | Deposit | Exempt | **R 329.00** | 5.79% | R 355.00 | 7.90% | R 383.00 | 7.89% | |
| | | | **Bazaars** | | | | | | | | |
| R 220.00 | | | Hire: Churches and Schools | 14.0% | **R 233.00** | 5.91% | R 251.00 | 7.73% | R 271.00 | 7.97% | R 204.39 |
| R 387.00 | | | Hire: Other | 14.0% | **R 410.00** | 5.94% | R 442.00 | 7.80% | R 477.00 | 7.92% | R 359.65 |
| R 446.00 | | | Deposit | Exempt | **R 472.00** | 5.83% | R 509.00 | 7.84% | R 549.00 | 7.86% | |
| R 77.00 | | | **Kitchen** | 14.0% | **R 81.00** | 5.19% | R 87.00 | 7.41% | R 93.00 | 6.90% | R 71.05 |
| R 98.00 | | | **Montana Library Hall :** Per occasion ( No Church Services) | 14.0% | **R 103.00** | 5.10% | R 111.00 | 7.77% | R 119.00 | 7.21% | R 90.35 |
| R 119.00 | | | **Stamper Street Hall :** (per occasion) | 14.0% | **R 126.00** | 5.88% | R 136.00 | 7.94% | R 146.00 | 7.35% | R 110.53 |

**NB:** Once in a quarter the hall may be utilised, without charge, by political parties that are represented in Council, for their political meetings with the

**NB:** The Municipal Manager may use his discretion to offer a hall free of any charge to Youth-, Service-, Charity-, Community-, Sport-, Educational- and

# RATES AND TARIFFS 2016/2017 - 2018/2019

| Tariffs 2015/2016 Including Vat | Tariffs 2015/2016 Excluding Vat | | Description | VAT Status | Tariffs 2016/2017 Including Vat | Variance | Indicative Tariffs 2017/2018 Including Vat | Variance | Indicative Tariffs 2018/2019 Including Vat | Variance | Tariffs 2016/2017 Excluding Vat |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | | **6.2.12** | **Cemeteries** | | | | | | | | |
| | | | **Tariffs** | | | | | | | | |
| | | **6.2.12.1** | **Non-local residents** | | | | | | | | |
| | | | All persons that were resident outside the Witzenberg Municipal jurisdiction. | | | | | | | | |
| R 2,944.00 | | | 6 ft excavation: plot included | 14.0% | **R 3,120.00** | 5.98% | R 3,369.00 | 7.98% | R 3,638.00 | 7.98% | R 2,736.84 |
| R 3,495.00 | | | 8 ft excavation: plot included | 14.0% | **R 3,704.00** | 5.98% | R 4,000.00 | 7.99% | R 4,320.00 | 8.00% | R 3,249.12 |
| R 882.00 | | | Re-burials: opening and closing of graves | 14.0% | **R 934.00** | 5.90% | R 1,008.00 | 7.92% | R 1,088.00 | 7.94% | R 819.30 |
| R 298.00 | | | Memorial plaque | 14.0% | **R 315.00** | 5.70% | R 340.00 | 7.94% | R 367.00 | 7.94% | R 276.32 |
| | | **6.2.12.2** | **Local residents** | | | | | | | | |
| | | | All persons that were resident inside the Witzenberg Municipal jurisdiction. | | | | | | | | |
| | | **6.2.12.2.1** | **Indigent cases** | | | | | | | | |
| | | | **Town residents** | | | | | | | | |
| | | | **Definition:** | | | | | | | | |
| | | | At the time of death the deceased had to be part of a household that was approved as an indigent case, also noted as such in the Financial system. | | | | | | | | |
| | | | **Rural residents** | | | | | | | | |
| | | | **Definition:** | | | | | | | | |
| | | | At the time of death the deceased had to be part of a household of which the combined income did not exceed twice the State's Old-age Pension | | | | | | | | |
| | | | **Burials for indigent cases are free of charge, being funded from the Indigent Allocation at non-local tariffs.** | | | | | | | | |
| | | **6.2.12.2.2** | **All other cases** | | | | | | | | |
| R 330.00 | | | Plot | 14.0% | **R 349.00** | 5.76% | R 376.00 | 7.74% | R 406.00 | 7.98% | R 306.14 |
| R 1,051.00 | | | 6 ft excavation | 14.0% | **R 1,114.00** | 5.99% | R 1,203.00 | 7.99% | R 1,299.00 | 7.98% | R 977.19 |
| R 1,127.00 | | | 8 ft excavation | 14.0% | **R 1,194.00** | 5.94% | R 1,289.00 | 7.96% | R 1,392.00 | 7.99% | R 1,047.37 |
| R 507.00 | | | Re-burials: opening and closing of graves | 14.0% | **R 537.00** | 5.92% | R 579.00 | 7.82% | R 625.00 | 7.94% | R 471.05 |
| R 286.00 | | | Memorial plaque | 14.0% | **R 303.00** | 5.94% | R 327.00 | 7.92% | R 353.00 | 7.95% | R 265.79 |
| | | **6.2.13** | **Dept. Parks -- private works -- equipment -- tariff per hour** | | | | | | | | |
| R 55.00 | | | Lawnmower: 450 mm (small) per hour | 14.0% | **R 58.00** | 5.45% | R 62.00 | 6.90% | R 66.00 | 6.45% | R 50.88 |
| R 98.00 | | | Lawnmower: 750 mm (large) per hour | 14.0% | **R 103.00** | 5.10% | R 111.00 | 7.77% | R 119.00 | 7.21% | R 90.35 |
| R 77.00 | | | Forest cutters (per hour) | 14.0% | **R 81.00** | 5.19% | R 87.00 | 7.41% | R 93.00 | 6.90% | R 71.05 |
| R 77.00 | | | Chain saws (per hour) | 14.0% | **R 81.00** | 5.19% | R 87.00 | 7.41% | R 93.00 | 6.90% | R 71.05 |
| R 155.00 | | | Bush cutters (per hour) | 14.0% | **R 164.00** | 5.81% | R 177.00 | 7.93% | R 191.00 | 7.91% | R 143.86 |
| R 155.00 | | | Trailers (per hour) | 14.0% | **R 164.00** | 5.81% | R 177.00 | 7.93% | R 191.00 | 7.91% | R 143.86 |
| R 177.00 | | | Spray pumps: Mechanical and triangular ( per hour) | 14.0% | **R 187.00** | 5.65% | R 201.00 | 7.49% | R 217.00 | 7.96% | R 164.04 |
| | | **6.3.** | **FINANCIAL SERVICES** | | | | | | | | |
| | | **6.3.1** | **Administrative fees** | | | | | | | | |
| R 109.00 | | 6.3.1.1 | Furnishing of evaluation- and / or clearance certificates in accordance with Section 96 of Ordinance 20 of 1974: per certificate: | 14.0% | **R 115.00** | 5.50% | R 124.00 | 7.83% | R 133.00 | 7.26% | R 100.88 |
| | | 6.3.1.2 | Valuations & deed search | | | | | | | | |
| | | 6.3.1.2.1 | Re-evaluation of properties (per application) | | | | | | | | |
| R 195.00 | | | - Residential properties | 14.0% | **R 206.00** | 5.64% | R 222.00 | 7.77% | R 239.00 | 7.66% | R 180.70 |
| R 940.00 | | | - Business properties | 14.0% | **R 996.00** | 5.96% | R 1,075.00 | 7.93% | R 1,161.00 | 8.00% | R 873.68 |
| R 1,168.00 | | | - Agricultural properties | 14.0% | **R 1,238.00** | 5.99% | R 1,337.00 | 8.00% | R 1,443.00 | 7.93% | R 1,085.96 |
| R 1,051.00 | | | - State owned properties | 14.0% | **R 1,114.00** | 5.99% | R 1,203.00 | 7.99% | R 1,299.00 | 7.98% | R 977.19 |
| R 97.00 | | | - Urban vacant land | 14.0% | **R 102.00** | 5.15% | R 110.00 | 7.84% | R 118.00 | 7.27% | R 89.47 |
| R 195.00 | | | - Other not specified above | 14.0% | **R 206.00** | 5.64% | R 222.00 | 7.77% | R 239.00 | 7.66% | R 180.70 |
| R 44.00 | | 6.3.1.2.2 | Deeds office search per erf | 14.0% | **R 46.00** | 4.55% | R 49.00 | 6.52% | R 52.00 | 6.12% | R 40.35 |
| R 800.00 | | 6.3.1.2.3 | Request for valuation detail per erf | 14.0% | **R 800.00** | 0.00% | R 864.00 | 8.00% | R 933.00 | 7.99% | R 701.75 |
| | | 6.3.1.3 | Tracing of any information older than six months. (per hour or part thereof) | 14.0% | **R 0.00** | #DIV/0! | R 0.00 | #DIV/0! | R 0.00 | #DIV/0! | R 0.00 |
| R 43.00 | | 6.3.1.4 | Issuing of accounts' duplicates (per account) | 14.0% | **R 45.00** | 4.65% | R 48.00 | 6.67% | R 51.00 | 6.25% | R 39.47 |
| R 421.00 | | 6.3.1.5 | Furnishing of name- and address list (per list) (per town) | 14.0% | **R 446.00** | 5.94% | R 481.00 | 7.85% | R 519.00 | 7.90% | R 391.23 |
| R 87.00 | | 6.3.1.6 | Surcharge on *Refer to Drawer* cheques (per cheque) | 14.0% | **R 92.00** | 5.75% | R 99.00 | 7.61% | R 106.00 | 7.07% | R 80.70 |
| R 31.00 | | 6.3.1.7 | Excess | 14.0% | **R 32.00** | 3.23% | R 34.00 | 6.25% | R 36.00 | 5.88% | R 28.07 |
| | | 6.3.1.8 | Recovery costs | | | | | | | | |
| | | 6.3.1.8.1 | Tariffs for processes and the serving of documentation by the Municipality | | | | | | | | |
| R 33.00 | | 6.3.1.8.1.1 | Serving of a registered reminder (per reminder) | 14.0% | **R 34.00** | 3.03% | R 36.00 | 5.88% | R 38.00 | 5.56% | R 29.82 |
| R 48.00 | | 6.3.1.8.1.2 | Stamp costs (per summons) | 14.0% | **R 50.00** | 4.17% | R 54.00 | 8.00% | R 58.00 | 7.41% | R 43.86 |
| | | 6.3.1.8.1.3 | Serving of summonses and/or writs (per serving) | | | | | | | | |
| R 133.00 | | | Inside the Witzenberg jurisdiction | 14.0% | **R 140.00** | 5.26% | R 151.00 | 7.86% | R 163.00 | 7.95% | R 122.81 |
| R 320.00 | | | Outside the Witzenberg jurisdiction | 14.0% | **R 339.00** | 5.94% | R 366.00 | 7.96% | R 395.00 | 7.92% | R 297.37 |
| | | 6.3.1.8.2 | Levying of any legal costs | | | | | | | | |
| | | **6.3.2** | **Water** | | | | | | | | |
| | | | Re-connection of suspended supply on request by consumer per connection | | | | | | | | |
| R 98.00 | | 6.3.2.1 | (a) Urban areas | 14.0% | **R 103.00** | 5.10% | R 111.00 | 7.77% | R 119.00 | 7.21% | R 90.35 |
| R 119.00 | | | (b) Rural areas | 14.0% | **R 126.00** | 5.88% | R 136.00 | 7.94% | R 146.00 | 7.35% | R 110.53 |
| | | 6.3.2.2 | Re-connection after non-payment per suspension list - per connection | | | | | | | | |
| R 39.00 | | | (a) Urban areas | 14.0% | **R 41.00** | 5.13% | R 44.00 | 7.32% | R 47.00 | 6.82% | R 35.96 |
| R 58.00 | | | (b) Rural areas | 14.0% | **R 61.00** | 5.17% | R 65.00 | 6.56% | R 70.00 | 7.69% | R 53.51 |
| | | 6.3.2.3 | Special meter reading per reading per meter | | | | | | | | |
| R 143.00 | | | (a) Urban areas | 14.0% | **R 151.00** | 5.59% | R 163.00 | 7.95% | R 176.00 | 7.98% | R 132.46 |
| R 220.00 | | | (b) Rural areas | 14.0% | **R 233.00** | 5.91% | R 251.00 | 7.73% | R 271.00 | 7.97% | R 204.39 |

# RATES AND TARIFFS 2016/2017 - 2018/2019

| Tariffs 2015/2016 Including Vat | Tariffs 2015/2016 Excluding Vat | | Description | VAT Status | Tariffs 2016/2017 Including Vat | Variance | Indicative Tariffs 2017/2018 Including Vat | Variance | Indicative Tariffs 2018/2019 Including Vat | Variance | Tariffs 2016/2017 Excluding Vat |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | | 6.3.2.5 | **Tampering with meter connection** | | | | | | | | |
| R 940.00 | | | (a) In the event where a consumer's water supply has been cut and sealed with a cap and key, and such seal had been removed without the consent of the Municipality, the following charges for tampering will be levied against the consumer, no re-connection will be made unless the prescribed payment plus the cost of a Water demand device (if not yet installed) has been received. | 14.0% | **R 996.00** | 5.96% | R 1,075.00 | 7.93% | R 1,161.00 | 8.00% | R 873.68 |
| | | | (b) Where a consumer had made an illegal water connection in front of the meter, the supply will be disconnected immediately, and one of the following options will be exercised, depending on the consumer's choice: | | | | | | | | |
| | | | (i) A criminal charge to be laid by the SAPS, or | | | | | | | | |
| R 1,882.00 | | | (ii) An admission of guilt (see tariff attached) plus the cost of the damage and possible consumption be paid. | 14.0% | **R 1,994.00** | 5.95% | R 2,153.00 | 7.97% | R 2,325.00 | 7.99% | R 1,749.12 |
| | | | (c) Where a consumer is guilty of a second offence in terms of an illegal water connection, the connection will be summarily removed and the matter will be handed to the SAPS. | | | | | | | | |
| | | **6.3.3** | **Electricity** | | | | | | | | |
| | | 6.3.3.1 | Re-connections of cut supplies on request of consumers in terms of Article 28, per re-connection: | | | | | | | | |
| R 98.00 | | | (a) Urban areas | 14.0% | **R 103.00** | 5.10% | R 111.00 | 7.77% | R 119.00 | 7.21% | R 90.35 |
| R 119.00 | | | (b) Rural areas | 14.0% | **R 126.00** | 5.88% | R 136.00 | 7.94% | R 146.00 | 7.35% | R 110.53 |
| | | 6.3.3.2 | Re-connections of cut supplies on request of consumers in terms of Article 19, per re-connection: | | | | | | | | |
| R 39.00 | | | (a) Urban areas | 14.0% | **R 41.00** | 5.13% | R 44.00 | 7.32% | R 47.00 | 6.82% | R 35.96 |
| R 58.00 | | | (b) Rural areas | 14.0% | **R 61.00** | 5.17% | R 65.00 | 6.56% | R 70.00 | 7.69% | R 53.51 |
| R 168.00 | | | (c) All areas after hours | 14.0% | **R 178.00** | 5.95% | R 192.00 | 7.87% | R 207.00 | 7.81% | R 156.14 |
| | | 6.3.3.3 | Special meter reading as per Article 52(3) per reading per meter | | | | | | | | |
| R 143.00 | | | (a) Urban areas | 14.0% | **R 151.00** | 5.59% | R 163.00 | 7.95% | R 176.00 | 7.98% | R 132.46 |
| R 220.00 | | | (b) Rural areas | 14.0% | **R 233.00** | 5.91% | R 251.00 | 7.73% | R 271.00 | 7.97% | R 204.39 |
| R 12.00 | | 6.3.3.4 | Duplicate Identification Card: Pre-paid electricity, per card. | 14.0% | **R 12.00** | 0.00% | R 12.00 | 0.00% | R 12.00 | 0.00% | R 10.53 |
| | | **6.3.4** | **Deposits** | | | | | | | | |
| R 1,649.00 | | | Businesses | Exempt | **R 1,747.00** | 5.94% | R 1,886.00 | 7.96% | R 2,036.00 | 7.95% | |
| | | | Industries (Estimated on consumption) | Exempt | | | | | | | |
| | | | Residential clients | Exempt | | | | | | | |
| R 242.00 | | | With pre-paid electricity and water meter | Exempt | **R 256.00** | 5.79% | R 276.00 | 7.81% | R 298.00 | 7.97% | |
| R 389.00 | | | With only a pre-paid electricity meter | Exempt | **R 412.00** | 5.91% | R 444.00 | 7.77% | R 479.00 | 7.88% | |
| R 922.00 | | | All other residential clients | Exempt | **R 977.00** | 5.97% | R 1,055.00 | 7.98% | R 1,139.00 | 7.96% | |
| | | **6.4.** | **TECHNICAL SERVICES** | | | | | | | | |
| | | **6.4.1.** | **CIVIL SERVICES** | | | | | | | | |
| | | **6.4.1.1** | **Building Plan** | | | | | | | | |
| R 15.00 | | **6.4.1.1.1** | Calculate on the gross covered area, to the nearest square meter - tariff per building plan per m² | 14.0% | **R 16.00** | 6.67% | R 18.00 | 12.50% | R 20.00 | 11.11% | R 14.04 |
| | | | (Subject to the stipulation at 4.1.1.2 hereunder) | | | | | | | | |
| | | | Industrial/commercial tariff per building plan per m² | | | | | | | | |
| | | | (Subject to the stipulation at 4.1.1.2 hereunder) | | | | | | | | |
| R 208.00 | | | With a minimum building plan tariff | 14.0% | **R 220.00** | 5.77% | R 237.00 | 7.73% | R 255.00 | 7.59% | R 192.98 |
| R 1,418.00 | | | Building deposit | Exempt | **R 1,503.00** | 5.99% | R 1,623.00 | 7.98% | R 1,752.00 | 7.95% | |
| R 114.00 | | | In the event of illegal building operations without an approved plan, a charge of <u>three</u> times the above building plan fees plus the following tariff per day that the plan is outstanding, will apply: | 14.0% | **R 120.00** | 5.26% | R 129.00 | 7.50% | R 139.00 | 7.75% | R 105.26 |
| | | | Disclosure of building plan information: | | | | | | | | |
| R 44.00 | | | Tariff per monthly report | 14.0% | **R 46.00** | 4.55% | R 49.00 | 6.52% | R 52.00 | 6.12% | R 40.35 |
| | | | New buildings and additions for bona fide farming purposes | | | | | | | | |
| | | | New buildings and additions to wine cellars, cooperative, industries, cold storages, schools, etc. | | | | | | | | |
| | | | Minimum building fee | | | | | | | | |
| | | | Small building works as defined in the National Building Regulations | | | | | | | | |
| | | | Temporary structures | | | | | | | | |
| | | | Extensions to expiry dates of approved building plans | | | | | | | | |
| R 347.00 | | **6.4.1.1.2** | Swimming pools - per application, irrespective of the size of the pool. Fixed tariff per swimming pool. | 14.0% | **R 367.00** | 5.76% | R 396.00 | 7.90% | R 427.00 | 7.83% | R 321.93 |
| | | **6.4.1.1.3** | **Advertising signs application** | | | | | | | | |
| R 1,661.00 | | | Permitted third party advertising sign (<2,0m²) per board | 14.0% | **R 1,760.00** | 5.96% | R 1,900.00 | 7.95% | R 2,052.00 | 8.00% | R 1,543.86 |
| R 2,768.00 | | | Permitted third party advertising sign (>2,0m²) per board | 14.0% | **R 2,934.00** | 6.00% | R 3,168.00 | 7.98% | R 3,421.00 | 7.99% | R 2,573.68 |
| R 220.00 | | | Advertising sign, direction indicator or name sign on building (<1,0m²) per sign | 14.0% | **R 233.00** | 5.91% | R 251.00 | 7.73% | R 271.00 | 7.97% | R 204.39 |
| R 773.00 | | | Advertising sign, direction indicator or name sign on building (<5,0m²) per sign | 14.0% | **R 819.00** | 5.95% | R 884.00 | 7.94% | R 954.00 | 7.92% | R 718.42 |
| R 1,661.00 | | | Advertising sign, direction indicator or name sign on building (>5,0m²) per sign | 14.0% | **R 1,760.00** | 5.96% | R 1,900.00 | 7.95% | R 2,052.00 | 8.00% | R 1,543.86 |
| R 330.00 | | | Advertising sign, direction indicator or name sign, Free-standing or on Refuse bin (<1,0m²) per board | 14.0% | **R 349.00** | 5.76% | R 376.00 | 7.74% | R 406.00 | 7.98% | R 306.14 |
| R 1,161.00 | | | Advertising sign, direction indicator or name sign, Free-standing or on Refuse bin (<5,0m²) per board | 14.0% | **R 1,230.00** | 5.94% | R 1,328.00 | 7.97% | R 1,434.00 | 7.98% | R 1,078.95 |
| R 2,214.00 | | | Advertising sign, direction indicator or name sign, Free-standing or on Refuse bin (>5,0m²) per board | 14.0% | **R 2,346.00** | 5.96% | R 2,533.00 | 7.97% | R 2,735.00 | 7.97% | R 2,057.89 |

# RATES AND TARIFFS 2016/2017 - 2018/2019

| Tariffs 2015/2016 Including Vat | Tariffs 2015/2016 Excluding Vat | | Description | VAT Status | Tariffs 2016/2017 Including Vat | Variance | Indicative Tariffs 2017/2018 Including Vat | Variance | Indicative Tariffs 2018/2019 Including Vat | Variance | Tariffs 2016/2017 Excluding Vat |
|---|---|---|---|---|---|---|---|---|---|---|---|
| R 505.00 | | **6.4.1.1.4** | Internal Changes (All Buildings) | 14.0% | **R 535.00** | 5.94% | R 577.00 | 7.85% | R 623.00 | 7.97% | R 469.30 |
| R 1,426.00 | | **6.4.1.1.5** | Major Hazard Installations | 14.0% | **R 1,511.00** | 5.96% | R 1,631.00 | 7.94% | R 1,761.00 | 7.97% | R 1,325.44 |
| R 1,145.00 | | **6.4.1.1.6** | LPG Installations | 14.0% | **R 1,213.00** | 5.94% | R 1,310.00 | 8.00% | R 1,414.00 | 7.94% | R 1,064.04 |
| R 1,976.00 | | **6.4.1.1.7** | Cellphone Mast | 14.0% | **R 2,094.00** | 5.97% | R 2,261.00 | 7.98% | R 2,441.00 | 7.96% | R 1,836.84 |
| R 674.00 | | **6.4.1.1.8** | Extension of approved building plan (for consideration of extending plan validity. Extension must be applied to prior to lapse date of plan) | 14.0% | **R 714.00** | 5.93% | R 771.00 | 7.98% | R 832.00 | 7.91% | R 626.32 |
| R 842.00 | | **6.4.1.1.9** | Demolition certificate | 14.0% | **R 892.00** | 5.94% | R 963.00 | 7.96% | R 1,040.00 | 8.00% | R 782.46 |
| R 1,685.00 | | **6.4.1.1.10** | Temporary commencement of building work in terms of Article 7(6) NBR (Not refundable) | 14.0% | **R 1,786.00** | 5.99% | R 1,928.00 | 7.95% | R 2,082.00 | 7.99% | R 1,566.67 |
| R 327.00 | | **6.4.1.1.10** | Minimum building fee | 14.0% | **R 346.00** | 5.81% | R 373.00 | 7.80% | R 402.00 | 7.77% | R 303.51 |
| | | **6.4.1.2** | **Sewerage** | | | | | | | | |
| R 4,782.00 | | | Sewerage connection, per connection | 14.0% | **R 5,068.00** | 5.98% | R 5,473.00 | 7.99% | R 5,910.00 | 7.98% | R 4,445.61 |
| R 4,793.00 | | | 150 mm - connection to the maximum of 10 m in length | 14.0% | **R 5,080.00** | 5.99% | R 5,486.00 | 7.99% | R 5,924.00 | 7.98% | R 4,456.14 |
| R 249.00 | | | > 10 m lengths (per meter) | 14.0% | **R 263.00** | 5.62% | R 284.00 | 7.98% | R 306.00 | 7.75% | R 230.70 |
| | | | Sewerage blockages: per blockage | 14.0% | | | | | | | |
| R 451.00 | | | Week days | 14.0% | **R 478.00** | 5.99% | R 516.00 | 7.95% | R 557.00 | 7.95% | R 419.30 |
| R 797.00 | | | Weekends and Public Holidays - per call-out | 14.0% | **R 844.00** | 5.90% | R 911.00 | 7.94% | R 983.00 | 7.90% | R 740.35 |
| | | | Sewerage Connection (Per Connections) > 10 m lengths (per meter) - **Actual Cost** | | | | | | | | |
| | | **6.4.1.3** | **Water** | | | | | | | | |
| | | 6.4.1.3.1 | Water connection (per connection) | | | | | | | | |
| R 2,358.00 | | | Size: To 20 mm | 14.0% | **R 2,499.00** | 5.98% | R 2,698.00 | 7.96% | R 2,913.00 | 7.97% | R 2,192.11 |
| R 3,011.00 | | | 32 mm | 14.0% | **R 3,191.00** | 5.98% | R 3,446.00 | 7.99% | R 3,721.00 | 7.98% | R 2,799.12 |
| R 3,432.00 | | | 40 mm | 14.0% | **R 3,637.00** | 5.97% | R 3,927.00 | 7.97% | R 4,241.00 | 8.00% | R 3,190.35 |
| R 7,028.00 | | | 50 mm | 14.0% | **R 7,449.00** | 5.99% | R 8,044.00 | 7.99% | R 8,687.00 | 7.99% | R 6,534.21 |
| R 7,881.00 | | | 80 mm | 14.0% | **R 8,353.00** | 5.99% | R 9,021.00 | 8.00% | R 9,742.00 | 7.99% | R 7,327.19 |
| R 9,077.00 | | | 100 mm | 14.0% | **R 9,621.00** | 5.99% | R 10,390.00 | 7.99% | R 11,221.00 | 8.00% | R 8,439.47 |
| R 17,493.00 | | | 150 mm | 14.0% | **R 18,542.00** | 6.00% | R 20,025.00 | 8.00% | R 21,627.00 | 8.00% | R 16,264.91 |
| | | 6.4.1.3.2 | Testing of water meters (per test per water meter) | 14.0% | | | | | | | |
| R 249.00 | | | Size: To 20 mm | 14.0% | **R 263.00** | 5.62% | R 284.00 | 7.98% | R 306.00 | 7.75% | R 230.70 |
| R 249.00 | | | 32 | 14.0% | **R 263.00** | 5.62% | R 284.00 | 7.98% | R 306.00 | 7.75% | R 230.70 |
| R 2,110.00 | | | 40 | 14.0% | **R 2,236.00** | 5.97% | R 2,414.00 | 7.96% | R 2,607.00 | 8.00% | R 1,961.40 |
| R 3,928.00 | | | 50 | 14.0% | **R 4,163.00** | 5.98% | R 4,496.00 | 8.00% | R 4,855.00 | 7.98% | R 3,651.75 |
| R 6,524.00 | | | 80 | 14.0% | **R 6,915.00** | 5.99% | R 7,468.00 | 8.00% | R 8,065.00 | 7.99% | R 6,065.79 |
| | | | Refundable where meter is found to be faulty. | | | | | | | | |
| | | **6.4.1.4** | **Civil** | | | | | | | | |
| | | | Motor driveways | | | | | | | | |
| R 1,592.00 | | | Single driveways (3,5m max) each | 14.0% | **R 1,687.00** | 5.97% | R 1,821.00 | 7.94% | R 1,966.00 | 7.96% | R 1,479.82 |
| R 2,877.00 | | | Double driveways (7,0m max) each | 14.0% | **R 3,049.00** | 5.98% | R 3,292.00 | 7.97% | R 3,555.00 | 7.99% | R 2,674.56 |
| R 531.00 | | | Placement of bridging/kerbing (each) | 14.0% | **R 562.00** | 5.84% | R 606.00 | 7.83% | R 654.00 | 7.92% | R 492.98 |
| | | | Private tarring | | | | | | | | |
| R 444.00 | | | Double sealing, including preparation, per square meter | 14.0% | **R 470.00** | 5.86% | R 507.00 | 7.87% | R 547.00 | 7.89% | R 412.28 |
| R 543.00 | | | Pre-mix, including preparation, per square meter | 14.0% | **R 575.00** | 5.89% | R 621.00 | 8.00% | R 670.00 | 7.89% | R 504.39 |
| R 72.00 | | | Float seal on covered areas, per square meter | 14.0% | **R 76.00** | 5.56% | R 82.00 | 7.89% | R 88.00 | 7.32% | R 66.67 |
| | | | Any other private word (per quotation): Actual cost + 20 % | 14.0% | | | | | | | |
| | | | **Private work forms to be completed in all cases** | | | | | | | | |
| | | **6.4.1.5** | **Plans: copies** | | | | | | | | |
| R 77.00 | | | Copies of plans per square meter size of plan | 14.0% | **R 81.00** | 5.19% | R 87.00 | 7.41% | R 93.00 | 6.90% | R 71.05 |
| R 187.00 | | | Copies: Sepia, per copy | 14.0% | **R 198.00** | 5.88% | R 213.00 | 7.58% | R 230.00 | 7.98% | R 173.68 |
| R 220.00 | | | Copies: Durester, per copy | 14.0% | **R 233.00** | 5.91% | R 251.00 | 7.73% | R 271.00 | 7.97% | R 204.39 |
| R 8.00 | | | A3 + A4 , per copy | 14.0% | **R 8.00** | 0.00% | R 8.00 | 0.00% | R 8.00 | 0.00% | R 7.02 |
| | | **6.4.1.6** | **Town Planning costs** | | | | | | | | |
| | | | (In terms of Ordinance on Land Use Planning) | | | | | | | | |
| R 1,196.00 | | 6.4.1.6.1 | Concessionary use, per application | 14.0% | **R 1,267.00** | 5.94% | R 1,368.00 | 7.97% | R 1,477.00 | 7.97% | R 1,111.40 |
| R 1,196.00 | | 6.4.1.6.2 | Re-zoning, per property | 14.0% | **R 1,267.00** | 5.94% | R 1,368.00 | 7.97% | R 1,477.00 | 7.97% | R 1,111.40 |
| | | 6.4.1.6.3 | Departure Art 15(1)(a)(i) | | | | | | | | |
| R 249.00 | | | Erven <500m² per application | 14.0% | **R 263.00** | 5.62% | R 284.00 | 7.98% | R 306.00 | 7.75% | R 230.70 |
| R 498.00 | | | Erven 500m² - 750m² per application | 14.0% | **R 527.00** | 5.82% | R 569.00 | 7.97% | R 614.00 | 7.91% | R 462.28 |
| R 1,196.00 | | | Erven > 750m² per application | 14.0% | **R 1,267.00** | 5.94% | R 1,368.00 | 7.97% | R 1,477.00 | 7.97% | R 1,111.40 |
| R 1,196.00 | | | Section 15(1)(a)(ii)(temporary) per application | 14.0% | **R 1,267.00** | 5.94% | R 1,368.00 | 7.97% | R 1,477.00 | 7.97% | R 1,111.40 |
| | | 6.4.1.6.4 | Sub-divisions: per application | | | | | | | | |
| R 1,196.00 | | | Up to 20 erven | 14.0% | **R 1,267.00** | 5.94% | R 1,368.00 | 7.97% | R 1,477.00 | 7.97% | R 1,111.40 |
| R 55.00 | | | More than 20 erven (Tariff 4.6.4.1 plus tariff per erven) | 14.0% | **R 58.00** | 5.45% | R 62.00 | 6.90% | R 66.00 | 6.45% | R 50.88 |
| | | 6.4.1.6.5 | Contribution to external services - New Developments (bulk services per site) | 14.0% | | | | | | | |
| R 20,436.00 | | | Tulbagh (Town area) | 14.0% | **R 21,662.00** | 6.00% | R 23,394.00 | 8.00% | R 25,265.00 | 8.00% | R 19,001.75 |
| R 21,573.00 | | | Tulbagh (Agricultural area, outside town area) | 14.0% | **R 22,867.00** | 6.00% | R 24,696.00 | 8.00% | R 26,671.00 | 8.00% | R 20,058.77 |
| R 21,609.00 | | | P A Hamlet | 14.0% | **R 22,905.00** | 6.00% | R 24,737.00 | 8.00% | R 26,715.00 | 8.00% | R 20,092.11 |
| R 14,909.00 | | | Other areas | 14.0% | **R 15,803.00** | 6.00% | R 17,067.00 | 8.00% | R 18,432.00 | 8.00% | R 13,862.28 |
| | | 6.4.1.6.6 | Contribution to external services - Applications for second unit on single plot (bulk services per site) | | | | | | | | |
| | | 6.4.1.6.6.1 | Tulbagh | | | | | | | | |
| R 2,043.00 | | | 2nd unit smaller than 50 m² | 14.0% | **R 2,165.00** | 5.97% | R 2,338.00 | 7.99% | R 2,525.00 | 8.00% | R 1,899.12 |
| R 10,218.00 | | | 2nd unit 50 m² - 120 m² | 14.0% | **R 10,831.00** | 6.00% | R 11,697.00 | 8.00% | R 12,632.00 | 7.99% | R 9,500.88 |
| R 20,436.00 | | | 2nd unit larger than 120 m2 | 14.0% | **R 21,662.00** | 6.00% | R 23,394.00 | 8.00% | R 25,265.00 | 8.00% | R 19,001.75 |

# RATES AND TARIFFS 2016/2017 - 2018/2019

| Tariffs 2015/2016 Including Vat | Tariffs 2015/2016 Excluding Vat | | Description | VAT Status | Tariffs 2016/2017 Including Vat | Variance | Indicative Tariffs 2017/2018 Including Vat | Variance | Indicative Tariffs 2018/2019 Including Vat | Variance | Tariffs 2016/2017 Excluding Vat |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | | 6.4.1.6.6.2 | PA Hamlet | | | | | | | | |
| R 2,160.00 | | | 2nd unit smaller than 50 m² | 14.0% | **R 2,289.00** | 5.97% | R 2,472.00 | 7.99% | R 2,669.00 | 7.97% | R 2,007.89 |
| R 10,804.00 | | | 2nd unit 50 m² - 120 m² | 14.0% | **R 11,452.00** | 6.00% | R 12,368.00 | 8.00% | R 13,357.00 | 8.00% | R 10,045.61 |
| R 21,609.00 | | | 2nd unit larger than 120 m2 | 14.0% | **R 22,905.00** | 6.00% | R 24,737.00 | 8.00% | R 26,715.00 | 8.00% | R 20,092.11 |
| | | 6.4.1.6.6.3 | All other areas | | | | | | | | |
| R 1,490.00 | | | 2nd unit smaller than 50 m² | 14.0% | **R 1,579.00** | 5.97% | R 1,705.00 | 7.98% | R 1,841.00 | 7.98% | R 1,385.09 |
| R 7,454.00 | | | 2nd unit 50 m² - 120 m² | 14.0% | **R 7,901.00** | 6.00% | R 8,533.00 | 8.00% | R 9,215.00 | 7.99% | R 6,930.70 |
| R 14,909.00 | | | 2nd unit larger than 120 m2 | 14.0% | **R 15,803.00** | 6.00% | R 17,067.00 | 8.00% | R 18,432.00 | 8.00% | R 13,862.28 |
| | | **6.4.1.7** | **Industrial effluent** | | | | | | | | |
| | | | **Industries that dispose via the normal network** | | | | | | | | |
| | | | Industries that dispose directly into the sewage treatment works | 14.0% | | | As per contractual agreements | | | | |
| | | | Industries that exceed with disposal | 14.0% | | | | | | | |
| | | **6.4.1.8** | **Refuse removal** | | | | | | | | |
| R 111.00 | | | Receipt and processing of private dumping at dumping site, per cubic meter | 14.0% | **R 117.00** | 5.41% | R 126.00 | 7.69% | R 136.00 | 7.94% | R 102.63 |
| R 222.00 | | | Abattoir waste at dumping site, per cubic meter | 14.0% | **R 235.00** | 5.86% | R 253.00 | 7.66% | R 273.00 | 7.91% | R 206.14 |
| R 15.00 | | | Refuse bags (Black), per package of 25 bags | 14.0% | **R 15.00** | 0.00% | R 16.00 | 6.67% | R 17.00 | 6.25% | R 13.16 |
| R 22.00 | | | Refuse bags (Green), per package of 25 bags | 14.0% | **R 23.00** | 4.55% | R 24.00 | 4.35% | R 25.00 | 4.17% | R 20.18 |
| R 7.00 | | | Provision of refuse bins for special events - per bin per annum | 14.0% | **R 7.00** | 0.00% | R 7.00 | 0.00% | R 7.00 | 0.00% | R 6.14 |
| R 486.00 | | | Advertisements on street refuse bins. Per advertisement per bin p/a | 14.0% | **R 515.00** | 5.97% | R 556.00 | 7.96% | R 600.00 | 7.91% | R 451.75 |
| R 354.00 | | | Refuse removal: special events (Festivals & Carnivals) | 14.0% | **R 375.00** | 5.93% | R 405.00 | 8.00% | R 437.00 | 7.90% | R 328.95 |
| R 674.00 | | | Hire of 6m skip for Garden refuse per day | 14.0% | **R 714.00** | 5.93% | R 771.00 | 7.98% | R 832.00 | 7.91% | R 626.32 |
| R 56.00 | | | Additonial day (Skip) | 14.0% | **R 59.00** | 5.36% | R 63.00 | 6.78% | R 68.00 | 7.94% | R 51.75 |
| R 842.00 | | | Special Garden Refuse removal per load. Approved manageable garden Refuse will be removed if it can be loaded onto truck after payment of an account is issued by Cleansing Department (Quotation) | 14.0% | **R 892.00** | 5.94% | R 963.00 | 7.96% | R 1,040.00 | 8.00% | R 782.46 |
| | | **6.4.2.** | **ELECTRICAL SERVICES** | | | | | | | | |
| | | **6.4.2.1** | **Re-connection after tampering with meters** | | | | | | | | |
| | | | In terms of Section 14 of the Supply Regulations, per meter | | | | | | | | |
| | | | Per re-connection | | | | | | | | |
| R 1,273.00 | | | First offence | 14.0% | **R 1,349.00** | 5.97% | R 1,456.00 | 7.93% | R 1,572.00 | 7.97% | R 1,183.33 |
| R 2,547.00 | | | Second offence | 14.0% | **R 2,699.00** | 5.97% | R 2,914.00 | 7.97% | R 3,147.00 | 8.00% | R 2,367.54 |
| | | **6.4.2.2** | **Repair to supply** | | | | | | | | |
| | | | In terms of Section 22 of the Supply Regulations | | | | | | | | |
| | | | Per repair to supply | | | | | | | | |
| R 263.00 | | | Urban areas | 14.0% | **R 278.00** | 5.70% | R 300.00 | 7.91% | R 324.00 | 8.00% | R 243.86 |
| R 298.00 | | | Rural areas | 14.0% | **R 315.00** | 5.70% | R 340.00 | 7.94% | R 367.00 | 7.94% | R 276.32 |
| | | | In terms of Section 28 of the Supply Regulations | | | | | | | | |
| | | | Per re-connection (Section 28(1)) | | | | | | | | |
| R 126.00 | | | Urban areas | 14.0% | **R 133.00** | 5.56% | R 143.00 | 7.52% | R 154.00 | 7.69% | R 116.67 |
| R 159.00 | | | Rural areas | 14.0% | **R 168.00** | 5.66% | R 181.00 | 7.74% | R 195.00 | 7.73% | R 147.37 |
| | | **6.4.2.3** | **Testing of meter** | | | | | | | | |
| | | | In terms of Section 51 (3) | | | | | | | | |
| | | | Per testing of meter | | | | | | | | |
| | | | Urban areas | | | | | | | | |
| R 466.00 | | | (i) Single Phase electro-mechanical, per meter | 14.0% | **R 493.00** | 5.79% | R 532.00 | 7.91% | R 574.00 | 7.89% | R 432.46 |
| R 609.00 | | | (ii) Three Phase electro-mechanical, per meter | 14.0% | **R 645.00** | 5.91% | R 696.00 | 7.91% | R 751.00 | 7.90% | R 565.79 |
| R 451.00 | | | (iii) Single phase pre-paid meter, per meter | 14.0% | **R 478.00** | 5.99% | R 516.00 | 7.95% | R 557.00 | 7.95% | R 419.30 |
| R 595.00 | | | (iv) Three phase pre-paid meter, per meter | 14.0% | **R 630.00** | 5.88% | R 680.00 | 7.94% | R 734.00 | 7.94% | R 552.63 |
| R 696.00 | | | (v) KVA / kWh meter, per meter | 14.0% | **R 737.00** | 5.89% | R 795.00 | 7.87% | R 858.00 | 7.92% | R 646.49 |
| R 200.00 | | | (vi) Meter verifying | 14.0% | **R 212.00** | 6.00% | R 228.00 | 7.55% | R 246.00 | 7.89% | R 185.96 |
| | | | Rural areas | | | | | | | | |
| R 507.00 | | | (i) Single phase electro-mechanical, per meter | 14.0% | **R 537.00** | 5.92% | R 579.00 | 7.82% | R 625.00 | 7.94% | R 471.05 |
| R 650.00 | | | (ii) Three phase electro-mechanical, per meter | 14.0% | **R 689.00** | 6.00% | R 744.00 | 7.98% | R 803.00 | 7.93% | R 604.39 |
| R 498.00 | | | (iii) Single Phase pre-paid meter, per meter | 14.0% | **R 527.00** | 5.82% | R 569.00 | 7.97% | R 614.00 | 7.91% | R 462.28 |
| R 640.00 | | | (iv) Three phase pre-paid meter per meter | 14.0% | **R 678.00** | 5.94% | R 732.00 | 7.96% | R 790.00 | 7.92% | R 594.74 |
| R 739.00 | | | (v) KVA / kWh meter per meter | 14.0% | **R 783.00** | 5.95% | R 845.00 | 7.92% | R 912.00 | 7.93% | R 686.84 |
| R 239.00 | | | (vi) Meter verifying | 14.0% | **R 253.00** | 5.86% | R 273.00 | 7.91% | R 294.00 | 7.69% | R 221.93 |
| | | **6.4.2.4** | **Single phase connection** | | | | | | | | |
| R 10,337.00 | | | Single phase connection with underground cable and electro-mechanical meter, per connection | 14.0% | **R 10,957.00** | 6.00% | R 11,833.00 | 7.99% | R 12,779.00 | 7.99% | R 9,611.40 |
| R 10,337.00 | | | Single phase connection with underground cable and pre-paid meter, per connection | 14.0% | **R 10,957.00** | 6.00% | R 11,833.00 | 7.99% | R 12,779.00 | 7.99% | R 9,611.40 |
| R 7,191.00 | | | Single phase connection with overhead cable and electro-mechanical meter, per connection | 14.0% | **R 7,622.00** | 5.99% | R 8,231.00 | 7.99% | R 8,889.00 | 7.99% | R 6,685.96 |
| R 7,191.00 | | | Single phase connection with overhead cable and pre-paid meter, per connection | 14.0% | **R 7,622.00** | 5.99% | R 8,231.00 | 7.99% | R 8,889.00 | 7.99% | R 6,685.96 |
| R 8,089.00 | | | Informal Single phase overhead connection with pre-paid meter and ready board | 14.0% | **R 8,574.00** | 6.00% | R 9,259.00 | 7.99% | R 9,999.00 | 7.99% | R 7,521.05 |
| R 1,629.00 | | | Change from electro-mechanical meter to automat meter, per change | 14.0% | **R 1,726.00** | 5.95% | R 1,864.00 | 8.00% | R 2,013.00 | 7.99% | R 1,514.04 |
| | | **6.4.2.5** | **Temporary connection** | | | | | | | | |
| | | | Temporary connections are supplied at the tariffs mentioned in 4.2.4 for a single phase connection, and at actual cost for a three phase connection. The | | | | | | | | |
| R 6,477.00 | | **6.4.2.6** | Government-subsidised housing - (20 % admin. Charges not included) | 14.0% | **R 6,865.00** | 5.99% | R 7,414.00 | 8.00% | R 8,007.00 | 8.00% | R 6,021.93 |

WC022 Witzenberg - Table A1 Consolidated Budget Summary

| Description | 2012/13 | 2013/14 | 2014/15 | Current Year 2015/16 | | | | 2016/17 Medium Term Revenue & Expenditure Framework | | |
|---|---|---|---|---|---|---|---|---|---|---|
| R thousands | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Pre-audit outcome | Budget Year 2016/17 | Budget Year +1 2017/18 | Budget Year +2 2018/19 |
| Financial Performance | | | | | | | | | | |
| Property rates | 45,099 | 48,585 | 49,826 | 56,176 | 56,176 | 56,176 | 56,176 | 61,025 | 65,926 | 71,212 |
| Service charges | 207,868 | 224,379 | 241,849 | 271,802 | 271,802 | 271,802 | 271,802 | 295,516 | 316,694 | 339,559 |
| Investment revenue | 2,054 | 3,268 | 4,658 | 2,996 | 2,996 | 2,996 | 2,996 | 4,480 | 4,562 | 4,640 |
| Transfers recognised - operational | 72,698 | 89,624 | 84,488 | 82,602 | 77,869 | 77,869 | 77,869 | 134,809 | 119,516 | 113,386 |
| Other own revenue | 26,072 | 20,808 | 38,668 | 38,377 | 38,377 | 38,377 | 38,377 | 36,685 | 38,788 | 40,982 |
| Total Revenue (excluding capital transfers and contributions) | 353,791 | 386,664 | 419,489 | 451,953 | 447,220 | 447,220 | 447,220 | 532,516 | 545,486 | 569,778 |
| Employee costs | 96,930 | 105,570 | 115,412 | 131,367 | 131,314 | 131,314 | 131,314 | 143,665 | 155,377 | 167,198 |
| Remuneration of councillors | 6,932 | 7,789 | 8,065 | 8,949 | 8,949 | 8,949 | 8,949 | 9,465 | 10,033 | 10,635 |
| Depreciation & asset impairment | 14,654 | 17,953 | 26,327 | 24,054 | 37,754 | 37,754 | 37,754 | 39,480 | 46,045 | 47,998 |
| Finance charges | 13,141 | 12,373 | 14,300 | 13,315 | 13,265 | 13,265 | 13,265 | 11,710 | 11,249 | 11,636 |
| Materials and bulk purchases | 118,181 | 125,407 | 138,170 | 162,744 | 162,744 | 162,744 | 162,744 | 179,221 | 193,559 | 209,043 |
| Transfers and grants | 767 | 812 | 922 | 831 | 819 | 819 | 819 | 881 | 930 | 976 |
| Other expenditure | 86,428 | 114,197 | 100,625 | 113,863 | 118,424 | 118,424 | 118,424 | 170,277 | 155,730 | 149,224 |
| Total Expenditure | 337,034 | 384,100 | 403,821 | 455,124 | 473,270 | 473,270 | 473,270 | 554,700 | 572,923 | 596,710 |
| Surplus/(Deficit) | 16,756 | 2,564 | 15,668 | (3,172) | (26,050) | (26,050) | (26,050) | (22,184) | (27,437) | (26,932) |
| Transfers recognised - capital | 73,786 | 48,136 | 58,472 | 25,218 | 57,170 | 57,170 | 57,170 | 51,580 | 27,249 | 27,000 |
| Contributions recognised - capital & contributed assets | – | – | – | – | – | – | – | – | – | – |
| Surplus/(Deficit) after capital transfers & contributions | 90,543 | 50,700 | 74,139 | 22,046 | 31,121 | 31,121 | 31,121 | 29,396 | (188) | 68 |
| Share of surplus/ (deficit) of associate | – | – | – | – | – | – | – | – | – | – |
| Surplus/(Deficit) for the year | 90,543 | 50,700 | 74,139 | 22,046 | 31,121 | 31,121 | 31,121 | 29,396 | (188) | 68 |
| Capital expenditure & funds sources | | | | | | | | | | |
| Capital expenditure | 87,567 | 58,965 | 64,040 | 52,768 | 77,902 | 83,847 | 83,847 | 69,728 | 39,178 | 29,582 |
| Transfers recognised - capital | – | – | – | 9,403 | 23,157 | 23,797 | 23,797 | 48,161 | 27,180 | 27,000 |
| Public contributions & donations | – | – | – | 1,038 | 1,138 | 1,138 | 1,138 | – | – | – |
| Borrowing | – | – | – | 8,290 | 5,790 | 5,790 | 5,790 | 2,500 | 1,000 | – |
| Internally generated funds | – | – | – | 34,038 | 47,817 | 53,122 | 53,122 | 19,068 | 10,998 | 2,582 |
| Total sources of capital funds | – | – | – | 52,768 | 77,902 | 83,847 | 83,847 | 69,728 | 39,178 | 29,582 |
| Financial position | | | | | | | | | | |
| Total current assets | 92,096 | 92,320 | 129,477 | 100,775 | 100,084 | 100,084 | 100,084 | 108,793 | 102,019 | 107,442 |
| Total non current assets | 610,195 | 651,278 | 737,515 | 733,237 | 724,829 | 724,829 | 724,829 | 754,042 | 747,175 | 728,759 |
| Total current liabilities | 81,299 | 79,697 | 74,219 | 61,847 | 61,847 | 61,847 | 61,847 | 63,012 | 64,916 | 67,304 |
| Total non current liabilities | 106,264 | 105,295 | 159,671 | 111,232 | 111,232 | 111,232 | 111,232 | 108,744 | 101,457 | 94,423 |
| Community wealth/Equity | 514,729 | 558,607 | 633,103 | 660,933 | 651,835 | 651,835 | 651,835 | 691,079 | 682,822 | 674,474 |
| Cash flows | | | | | | | | | | |
| Net cash from (used) operating | 93,344 | 69,104 | 98,351 | 60,355 | 68,792 | 68,792 | 68,792 | 69,050 | 46,035 | 48,253 |
| Net cash from (used) investing | (87,957) | (59,491) | (61,188) | (52,768) | (58,060) | (58,060) | (58,060) | (69,728) | (39,178) | (29,582) |
| Net cash from (used) financing | (7,096) | (7,404) | (7,843) | (2,175) | (2,175) | (2,175) | (2,175) | (9,736) | (3,302) | (2,297) |
| Cash/cash equivalents at the year end | 30,853 | 33,062 | 62,382 | 67,794 | 70,938 | 70,938 | 70,938 | 60,525 | 64,079 | 80,453 |
| Cash backing/surplus reconciliation | | | | | | | | | | |
| Cash and investments available | 30,853 | 33,063 | 62,383 | 38,758 | 42,067 | 42,067 | 42,067 | 60,525 | 64,079 | 80,453 |
| Application of cash and investments | 3,291 | (4,522) | (2,735) | (5,619) | (1,813) | (1,813) | (1,813) | 10,187 | 21,937 | 41,804 |
| Balance - surplus (shortfall) | 27,563 | 37,585 | 65,118 | 44,377 | 43,881 | 43,881 | 43,881 | 50,338 | 42,142 | 38,649 |
| Asset management | | | | | | | | | | |
| Asset register summary (WDV) | 604,991 | 649,316 | 698,551 | 728,757 | 740,385 | 652,780 | 586,781 | 586,781 | 453,025 | 304,388 |
| Depreciation & asset impairment | 14,654 | 17,953 | 26,327 | 24,054 | 37,754 | 37,754 | 39,480 | 39,480 | 46,045 | 47,998 |
| Renewal of Existing Assets | 63,696 | 37,012 | 12,244 | 6,235 | 6,539 | 6,539 | 6,539 | 7,223 | 50 | 50 |
| Repairs and Maintenance | 13,524 | 14,994 | 18,470 | 20,275 | 21,539 | 21,539 | 22,197 | 22,197 | 25,115 | 26,476 |
| Free services | | | | | | | | | | |
| Cost of Free Basic Services provided | – | – | – | – | – | – | – | – | – | – |
| Revenue cost of free services provided | 14,253 | 15,292 | 17,904 | 22,729 | 22,729 | 22,729 | 22,729 | 22,729 | 26,737 | 28,618 |
| Households below minimum service level | | | | | | | | | | |
| Water: | – | – | – | – | – | – | – | – | – | – |
| Sanitation/sewerage: | – | – | – | – | – | – | – | – | – | – |
| Energy: | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 |
| Refuse: | – | – | – | – | – | – | – | – | – | – |

WC022 Witzenberg - Table A2 Consolidated Budgeted Financial Performance (revenue and expenditure by standard classification)

| Standard Classification Description | Ref | 2012/13 | 2013/14 | 2014/15 | Current Year 2015/16 | | | 2016/17 Medium Term Revenue & Expenditure Framework | | |
|---|---|---|---|---|---|---|---|---|---|---|
| R thousand | 1 | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2016/17 | Budget Year +1 2017/18 | Budget Year +2 2018/19 |
| Revenue - Standard | | | | | | | | | | |
| *Governance and administration* | | 69,180 | 55,146 | 84,666 | 78,085 | 79,084 | 79,084 | 79,324 | 80,787 | 86,475 |
| Executive and council | | 2,861 | 3,309 | 4,139 | 9,264 | 9,353 | 9,353 | 949 | 969 | 1,018 |
| Budget and treasury office | | 58,248 | 59,523 | 64,350 | 68,307 | 68,867 | 68,867 | 76,831 | 79,244 | 84,855 |
| Corporate services | | 8,071 | (7,686) | 16,177 | 513 | 863 | 863 | 1,544 | 574 | 602 |
| *Community and public safety* | | 88,519 | 117,842 | 104,816 | 90,061 | 85,021 | 85,021 | 148,801 | 137,847 | 133,980 |
| Community and social services | | 49,512 | 57,926 | 59,231 | 66,351 | 67,383 | 67,383 | 70,005 | 75,532 | 82,287 |
| Sport and recreation | | 25,271 | 24,456 | 20,130 | 7,176 | 7,176 | 7,176 | 8,502 | 9,005 | 9,529 |
| Public safety | | 1,625 | 8,260 | 9,872 | 8,348 | 9,826 | 9,826 | 13,609 | 14,578 | 16,395 |
| Housing | | 12,110 | 27,199 | 15,583 | 8,186 | 636 | 636 | 56,685 | 38,732 | 25,769 |
| Health | | – | – | – | – | – | – | – | – | – |
| *Economic and environmental services* | | 13,248 | 8,116 | 18,733 | 9,564 | 17,589 | 17,589 | 5,993 | 13,406 | 24,567 |
| Planning and development | | 2,357 | 1,089 | 2,339 | 1,207 | 1,207 | 1,207 | 1,504 | 1,590 | 1,678 |
| Road transport | | 10,636 | 5,782 | 16,137 | 7,829 | 15,324 | 15,324 | 4,490 | 11,815 | 22,889 |
| Environmental protection | | 255 | 1,246 | 257 | 528 | 1,058 | 1,058 | – | – | – |
| *Trading services* | | 256,630 | 253,696 | 269,746 | 299,460 | 322,697 | 322,697 | 349,978 | 340,696 | 351,756 |
| Electricity | | 147,134 | 158,940 | 172,336 | 202,830 | 202,830 | 202,830 | 221,046 | 239,361 | 259,060 |
| Water | | 54,542 | 44,308 | 38,056 | 52,665 | 52,410 | 52,410 | 76,752 | 56,501 | 45,614 |
| Waste water management | | 37,546 | 31,700 | 38,645 | 23,402 | 46,894 | 46,894 | 30,444 | 22,002 | 23,109 |
| Waste management | | 17,408 | 18,749 | 20,710 | 20,563 | 20,563 | 20,563 | 21,736 | 22,831 | 23,973 |
| *Other* | 4 | – | – | – | – | – | – | – | – | – |
| Total Revenue - Standard | 2 | 427,577 | 434,800 | 477,961 | 477,170 | 504,390 | 504,390 | 584,096 | 572,735 | 596,778 |
| Expenditure - Standard | | | | | | | | | | |
| *Governance and administration* | | 71,531 | 77,672 | 84,000 | 100,397 | 101,670 | 101,670 | 102,717 | 107,831 | 114,624 |
| Executive and council | | 16,525 | 18,373 | 18,075 | 29,922 | 28,808 | 28,808 | 28,959 | 30,874 | 32,855 |
| Budget and treasury office | | 30,209 | 30,684 | 36,291 | 41,681 | 42,666 | 42,666 | 43,443 | 44,187 | 46,972 |
| Corporate services | | 24,797 | 28,615 | 29,634 | 28,794 | 30,197 | 30,197 | 30,315 | 32,771 | 34,796 |
| *Community and public safety* | | 51,811 | 73,521 | 70,983 | 70,850 | 68,155 | 68,155 | 132,666 | 119,416 | 112,013 |
| Community and social services | | 13,538 | 12,509 | 16,216 | 17,707 | 18,559 | 18,559 | 21,300 | 21,256 | 22,851 |
| Sport and recreation | | 16,259 | 16,764 | 18,803 | 20,676 | 20,532 | 20,532 | 23,799 | 26,330 | 28,099 |
| Public safety | | 7,702 | 14,553 | 18,219 | 20,980 | 25,126 | 25,126 | 27,707 | 29,767 | 31,698 |
| Housing | | 14,312 | 29,695 | 17,745 | 11,487 | 3,937 | 3,937 | 59,860 | 42,063 | 29,365 |
| Health | | – | – | – | – | – | – | – | – | – |
| *Economic and environmental services* | | 18,424 | 21,542 | 25,323 | 29,554 | 36,858 | 36,858 | 29,044 | 31,163 | 33,165 |
| Planning and development | | 6,612 | 6,964 | 7,307 | 5,223 | 5,362 | 5,362 | 5,667 | 6,048 | 6,487 |
| Road transport | | 10,844 | 12,753 | 17,042 | 23,146 | 29,892 | 29,892 | 22,075 | 23,715 | 25,174 |
| Environmental protection | | 967 | 1,825 | 974 | 1,184 | 1,604 | 1,604 | 1,302 | 1,400 | 1,503 |
| *Trading services* | | 194,685 | 210,772 | 222,861 | 253,636 | 265,900 | 265,900 | 289,545 | 313,744 | 336,101 |
| Electricity | | 135,291 | 142,981 | 155,706 | 183,879 | 183,815 | 183,815 | 200,351 | 217,605 | 234,608 |
| Water | | 16,851 | 18,470 | 17,546 | 20,672 | 23,484 | 23,484 | 25,030 | 26,928 | 28,433 |
| Waste water management | | 20,472 | 24,083 | 23,713 | 23,094 | 25,224 | 25,224 | 28,050 | 31,162 | 33,117 |
| Waste management | | 22,071 | 25,238 | 25,896 | 25,992 | 33,375 | 33,375 | 36,113 | 38,049 | 39,943 |
| *Other* | 4 | 584 | 594 | 654 | 687 | 687 | 687 | 728 | 768 | 807 |
| Total Expenditure - Standard | 3 | 337,034 | 384,100 | 403,821 | 455,124 | 473,270 | 473,270 | 554,700 | 572,923 | 596,710 |
| Surplus/(Deficit) for the year | | 90,543 | 50,700 | 74,139 | 22,046 | 31,121 | 31,121 | 29,396 | (188) | 68 |

*References*

*1. Government Finance Statistics Functions and Sub-functions are standardised to assist the compilation of national and international accounts for comparison purposes*

*2. Total Revenue by standard classification must reconcile to Total Operating Revenue shown in Budgeted Financial Performance (revenue and expenditure)*

*3. Total Expenditure by Standard Classification must reconcile to Total Operating Expenditure shown in Budgeted Financial Performance (revenue and expenditure)*

*4. All amounts must be classified under a standard classification (modified GFS). The GFS function 'Other' is only for Abbatoirs, Air Transport, Markets and Tourism - and if used must be supported by footnotes. Nothing else may be placed under 'Other'. Assign associate share to relevant classification*

WC022 Witzenberg - Table A2 Consolidated Budgeted Financial Performance (revenue and expenditure by standard classification)

| Standard Classification Description | Ref | 2012/13 | 2013/14 | 2014/15 | Current Year 2015/16 | | | 2016/17 Medium Term Revenue & Expenditure Framework | | |
|---|---|---|---|---|---|---|---|---|---|---|
| R thousand | 1 | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2016/17 | Budget Year +1 2017/18 | Budget Year +2 2018/19 |
| Revenue - Standard | | | | | | | | | | |
| *Municipal governance and administration* | | 69,180 | 55,146 | 84,666 | 78,085 | 79,084 | 79,084 | 79,324 | 80,787 | 86,475 |
| Executive and council | | 2,861 | 3,309 | 4,139 | 9,264 | 9,353 | 9,353 | 949 | 969 | 1,018 |
| *Mayor and Council* | | 2,861 | 3,309 | 4,139 | 50 | 50 | 50 | 50 | 50 | 53 |
| *Municipal Manager* | | – | – | – | 9,214 | 9,303 | 9,303 | 899 | 919 | 965 |
| Budget and treasury office | | 58,248 | 59,523 | 64,350 | 68,307 | 68,867 | 68,867 | 76,831 | 79,244 | 84,855 |
| Corporate services | | 8,071 | (7,686) | 16,177 | 513 | 863 | 863 | 1,544 | 574 | 602 |
| *Human Resources* | | 6,668 | (8,404) | 417 | 513 | 863 | 863 | 544 | 574 | 602 |
| *Information Technology* | | 400 | 116 | – | – | – | – | – | – | – |
| *Property Services* | | 1,004 | 601 | 15,440 | – | – | – | 1,000 | – | – |
| *Other Admin* | | – | – | 319 | – | – | – | – | – | – |
| *Community and public safety* | | 88,519 | 117,842 | 104,816 | 90,061 | 85,021 | 85,021 | 148,801 | 137,847 | 133,980 |
| Community and social services | | 49,512 | 57,926 | 59,231 | 66,351 | 67,383 | 67,383 | 70,005 | 75,532 | 82,287 |
| *Libraries and Archives* | | 5,373 | 9,109 | 8,973 | 8,815 | 9,351 | 9,351 | 8,028 | 8,510 | 9,020 |
| *Museums & Art Galleries etc* | | – | – | – | – | – | – | – | – | – |
| *Community halls and Facilities* | | 218 | 1,994 | 229 | 563 | 563 | 563 | 373 | 494 | 513 |
| *Cemeteries & Crematoriums* | | 194 | 180 | 181 | 174 | 174 | 174 | 184 | 194 | 204 |
| *Child Care* | | – | – | – | – | – | – | – | – | – |
| *Aged Care* | | – | – | – | – | – | – | – | – | – |
| *Other Community* | | – | – | – | – | – | – | – | – | – |
| *Other Social* | | 43,726 | 46,643 | 49,847 | 56,800 | 57,296 | 57,296 | 61,420 | 66,334 | 72,550 |
| Sport and recreation | | 25,271 | 24,456 | 20,130 | 7,176 | 7,176 | 7,176 | 8,502 | 9,005 | 9,529 |
| Public safety | | 1,625 | 8,260 | 9,872 | 8,348 | 9,826 | 9,826 | 13,609 | 14,578 | 16,395 |
| *Police* | | – | – | – | – | – | – | – | – | – |
| *Fire* | | – | 847 | – | 1 | 581 | 581 | 1 | 1 | 2 |
| *Civil Defence* | | – | – | – | – | – | – | – | – | – |
| *Street Lighting* | | 870 | – | – | – | 897 | 897 | 800 | 1,000 | 2,000 |
| *Other* | | 755 | 7,413 | 9,872 | 8,347 | 8,347 | 8,347 | 12,807 | 13,577 | 14,393 |
| Housing | | 12,110 | 27,199 | 15,583 | 8,186 | 636 | 636 | 56,685 | 38,732 | 25,769 |
| Health | | – | – | – | – | – | – | – | – | – |
| *Clinics* | | – | – | – | – | – | – | – | – | – |
| *Ambulance* | | – | – | – | – | – | – | – | – | – |
| *Other* | | – | – | – | – | – | – | – | – | – |
| *Economic and environmental services* | | 13,248 | 8,116 | 18,733 | 9,564 | 17,589 | 17,589 | 5,993 | 13,406 | 24,567 |
| Planning and development | | 2,357 | 1,089 | 2,339 | 1,207 | 1,207 | 1,207 | 1,504 | 1,590 | 1,678 |
| *Economic Development/Planning* | | 139 | 179 | 96 | – | – | – | – | – | – |
| *Town Planning/Building enforcement* | | 2,174 | 832 | 2,179 | 1,119 | 1,119 | 1,119 | 1,410 | 1,492 | 1,575 |
| *Licensing & Regulation* | | 43 | 78 | 64 | 88 | 88 | 88 | 93 | 98 | 103 |
| Road transport | | 10,636 | 5,782 | 16,137 | 7,829 | 15,324 | 15,324 | 4,490 | 11,815 | 22,889 |
| *Roads* | | 7,496 | 2,358 | 12,189 | 4,017 | 11,511 | 11,511 | 130 | 7,201 | 18,012 |
| *Public Buses* | | – | – | – | – | – | – | – | – | – |
| *Parking Garages* | | – | – | – | – | – | – | – | – | – |
| *Vehicle Licensing and Testing* | | 3,140 | 3,424 | 3,949 | 3,812 | 3,812 | 3,812 | 4,359 | 4,614 | 4,878 |
| *Other* | | – | – | – | – | – | – | – | – | – |
| Environmental protection | | 255 | 1,246 | 257 | 528 | 1,058 | 1,058 | – | – | – |
| *Pollution Control* | | – | – | – | – | – | – | – | – | – |
| *Biodiversity & Landscape* | | – | – | – | – | – | – | – | – | – |
| *Other* | | 255 | 1,246 | 257 | 528 | 1,058 | 1,058 | – | – | – |
| *Trading services* | | 256,630 | 253,696 | 269,746 | 299,460 | 322,697 | 322,697 | 349,978 | 340,696 | 351,756 |
| Electricity | | 147,134 | 158,940 | 172,336 | 202,830 | 202,830 | 202,830 | 221,046 | 239,361 | 259,060 |
| *Electricity Distribution* | | 147,134 | 158,940 | 172,336 | 202,830 | 202,830 | 202,830 | 221,046 | 239,361 | 259,060 |
| *Electricity Generation* | | – | – | – | – | – | – | – | – | – |
| Water | | 54,542 | 44,308 | 38,056 | 52,665 | 52,410 | 52,410 | 76,752 | 56,501 | 45,614 |
| *Water Distribution* | | 53,043 | 43,794 | 38,056 | 52,665 | 52,410 | 52,410 | 76,752 | 56,501 | 45,614 |
| *Water Storage* | | 1,499 | 514 | – | – | – | – | – | – | – |
| Waste water management | | 37,546 | 31,700 | 38,645 | 23,402 | 46,894 | 46,894 | 30,444 | 22,002 | 23,109 |
| *Sewerage* | | 32,041 | 30,316 | 35,306 | 23,402 | 38,476 | 38,476 | 30,344 | 22,002 | 23,109 |
| *Storm Water Management* | | 5,488 | 1,364 | 3,318 | – | 8,418 | 8,418 | 100 | – | – |
| *Public Toilets* | | 17 | 20 | 20 | – | – | – | – | – | – |
| Waste management | | 17,408 | 18,749 | 20,710 | 20,563 | 20,563 | 20,563 | 21,736 | 22,831 | 23,973 |
| *Solid Waste* | | 17,408 | 18,749 | 20,710 | 20,563 | 20,563 | 20,563 | 21,736 | 22,831 | 23,973 |
| *Other* | | – | – | – | – | – | – | – | – | – |
| Air Transport | | – | – | – | – | – | – | – | – | – |
| Abattoirs | | – | – | – | – | – | – | – | – | – |
| Tourism | | – | – | – | – | – | – | – | – | – |
| Forestry | | – | – | – | – | – | – | – | – | – |
| Markets | | – | – | – | – | – | – | – | – | – |
| Total Revenue - Standard | 2 | 427,577 | 434,800 | 477,961 | 477,170 | 504,390 | 504,390 | 584,096 | 572,735 | 596,778 |

WC022 Witzenberg - Table A2 Consolidated Budgeted Financial Performance (revenue and expenditure by standard classification)

| Standard Classification Description | Ref | 2012/13 | 2013/14 | 2014/15 | Current Year 2015/16 | | | 2016/17 Medium Term Revenue & Expenditure Framework | | |
|---|---|---|---|---|---|---|---|---|---|---|
| R thousand | 1 | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2016/17 | Budget Year +1 2017/18 | Budget Year +2 2018/19 |
| Expenditure - Standard | | | | | | | | | | |
| *Municipal governance and administration* | | 71,531 | 77,672 | 84,000 | 100,397 | 101,670 | 101,670 | 102,717 | 107,831 | 114,624 |
| Executive and council | | 16,525 | 18,373 | 18,075 | 29,922 | 28,808 | 28,808 | 28,959 | 30,874 | 32,855 |
| *Mayor and Council* | | 10,249 | 12,710 | 12,301 | 14,742 | 14,794 | 14,794 | 14,807 | 15,705 | 16,621 |
| *Municipal Manager* | | 6,276 | 5,663 | 5,775 | 15,179 | 14,014 | 14,014 | 14,152 | 15,169 | 16,235 |
| Budget and treasury office | | 30,209 | 30,684 | 36,291 | 41,681 | 42,666 | 42,666 | 43,443 | 44,187 | 46,972 |
| Corporate services | | 24,797 | 28,615 | 29,634 | 28,794 | 30,197 | 30,197 | 30,315 | 32,771 | 34,796 |
| *Human Resources* | | 12,926 | 13,869 | 14,874 | 16,542 | 16,326 | 16,326 | 17,181 | 18,527 | 19,580 |
| *Information Technology* | | 1,302 | 1,764 | 1,885 | 1,851 | 1,834 | 1,834 | 2,015 | 2,135 | 2,256 |
| *Property Services* | | 3,330 | 5,032 | 5,533 | 764 | 1,379 | 1,379 | 556 | 628 | 669 |
| *Other Admin* | | 7,240 | 7,949 | 7,342 | 9,637 | 10,658 | 10,658 | 10,563 | 11,480 | 12,291 |
| *Community and public safety* | | 51,811 | 73,521 | 70,983 | 70,850 | 68,155 | 68,155 | 132,666 | 119,416 | 112,013 |
| Community and social services | | 13,538 | 12,509 | 16,216 | 17,707 | 18,559 | 18,559 | 21,300 | 21,256 | 22,851 |
| *Libraries and Archives* | | 4,976 | 5,088 | 6,276 | 6,709 | 7,075 | 7,075 | 7,786 | 8,436 | 9,104 |
| *Museums & Art Galleries etc* | | – | – | – | – | – | – | – | – | – |
| *Community halls and Facilities* | | 4,077 | 3,349 | 3,731 | 4,067 | 4,282 | 4,282 | 5,420 | 5,697 | 6,124 |
| *Cemeteries & Crematoriums* | | 1,879 | 2,029 | 2,154 | 2,811 | 2,586 | 2,586 | 2,837 | 3,105 | 3,350 |
| *Child Care* | | – | – | – | – | – | – | – | – | – |
| *Aged Care* | | – | – | – | – | – | – | – | – | – |
| *Other Community* | | – | – | – | – | – | – | – | – | – |
| *Other Social* | | 2,607 | 2,043 | 4,055 | 4,120 | 4,616 | 4,616 | 5,257 | 4,018 | 4,274 |
| Sport and recreation | | 16,259 | 16,764 | 18,803 | 20,676 | 20,532 | 20,532 | 23,799 | 26,330 | 28,099 |
| Public safety | | 7,702 | 14,553 | 18,219 | 20,980 | 25,126 | 25,126 | 27,707 | 29,767 | 31,698 |
| *Police* | | – | – | – | – | – | – | – | – | – |
| *Fire* | | 1,758 | 2,667 | 3,656 | 4,198 | 4,664 | 4,664 | 6,672 | 7,124 | 7,627 |
| *Civil Defence* | | – | – | – | – | – | – | – | – | – |
| *Street Lighting* | | 1,697 | 1,822 | 1,143 | 2,339 | 2,148 | 2,148 | 2,214 | 2,682 | 2,829 |
| *Other* | | 4,246 | 10,064 | 13,420 | 14,443 | 18,314 | 18,314 | 18,822 | 19,962 | 21,242 |
| Housing | | 14,312 | 29,695 | 17,745 | 11,487 | 3,937 | 3,937 | 59,860 | 42,063 | 29,365 |
| Health | | – | – | – | – | – | – | – | – | – |
| *Clinics* | | – | – | – | – | – | – | – | – | – |
| *Ambulance* | | – | – | – | – | – | – | – | – | – |
| *Other* | | – | – | – | – | – | – | – | – | – |
| *Economic and environmental services* | | 18,424 | 21,542 | 25,323 | 29,554 | 36,858 | 36,858 | 29,044 | 31,163 | 33,165 |
| Planning and development | | 6,612 | 6,964 | 7,307 | 5,223 | 5,362 | 5,362 | 5,667 | 6,048 | 6,487 |
| *Economic Development/Planning* | | 2,663 | 2,876 | 3,243 | 1,390 | 1,644 | 1,644 | 1,591 | 1,667 | 1,782 |
| *Town Planning/Building enforcement* | | 3,910 | 4,052 | 4,033 | 3,774 | 3,659 | 3,659 | 4,014 | 4,317 | 4,638 |
| *Licensing & Regulation* | | 38 | 35 | 32 | 60 | 60 | 60 | 61 | 64 | 67 |
| Road transport | | 10,844 | 12,753 | 17,042 | 23,146 | 29,892 | 29,892 | 22,075 | 23,715 | 25,174 |
| *Roads* | | 8,779 | 10,517 | 14,282 | 19,667 | 26,406 | 26,406 | 18,629 | 20,007 | 21,181 |
| *Public Buses* | | – | – | – | – | – | – | – | – | – |
| *Parking Garages* | | – | – | – | – | – | – | – | – | – |
| *Vehicle Licensing and Testing* | | 2,065 | 2,236 | 2,760 | 3,479 | 3,486 | 3,486 | 3,446 | 3,708 | 3,993 |
| *Other* | | – | – | – | – | – | – | – | – | – |
| Environmental protection | | 967 | 1,825 | 974 | 1,184 | 1,604 | 1,604 | 1,302 | 1,400 | 1,503 |
| *Pollution Control* | | – | – | – | – | – | – | – | – | – |
| *Biodiversity & Landscape* | | – | – | – | – | – | – | – | – | – |
| *Other* | | 967 | 1,825 | 974 | 1,184 | 1,604 | 1,604 | 1,302 | 1,400 | 1,503 |
| *Trading services* | | 194,685 | 210,772 | 222,861 | 253,636 | 265,900 | 265,900 | 289,545 | 313,744 | 336,101 |
| Electricity | | 135,291 | 142,981 | 155,706 | 183,879 | 183,815 | 183,815 | 200,351 | 217,605 | 234,608 |
| *Electricity Distribution* | | 135,164 | 142,850 | 155,587 | 183,715 | 183,651 | 183,651 | 200,201 | 217,444 | 234,435 |
| *Electricity Generation* | | 128 | 131 | 119 | 164 | 164 | 164 | 150 | 161 | 173 |
| Water | | 16,851 | 18,470 | 17,546 | 20,672 | 23,484 | 23,484 | 25,030 | 26,928 | 28,433 |
| *Water Distribution* | | 12,183 | 14,672 | 13,501 | 16,777 | 19,090 | 19,090 | 21,665 | 23,649 | 24,989 |
| *Water Storage* | | 4,667 | 3,798 | 4,045 | 3,895 | 4,394 | 4,394 | 3,365 | 3,279 | 3,444 |
| Waste water management | | 20,472 | 24,083 | 23,713 | 23,094 | 25,224 | 25,224 | 28,050 | 31,162 | 33,117 |
| *Sewerage* | | 16,085 | 19,012 | 18,251 | 16,852 | 18,939 | 18,939 | 20,006 | 21,910 | 23,254 |
| *Storm Water Management* | | 3,320 | 3,889 | 4,224 | 4,868 | 4,926 | 4,926 | 6,415 | 7,496 | 7,965 |
| *Public Toilets* | | 1,067 | 1,183 | 1,239 | 1,374 | 1,359 | 1,359 | 1,628 | 1,756 | 1,898 |
| Waste management | | 22,071 | 25,238 | 25,896 | 25,992 | 33,375 | 33,375 | 36,113 | 38,049 | 39,943 |
| *Solid Waste* | | 22,071 | 25,238 | 25,896 | 25,992 | 33,375 | 33,375 | 36,113 | 38,049 | 39,943 |
| *Other* | | 584 | 594 | 654 | 687 | 687 | 687 | 728 | 768 | 807 |
| Air Transport | | – | – | – | – | – | – | – | – | – |
| Abattoirs | | – | – | – | – | – | – | – | – | – |
| Tourism | | 584 | 594 | 654 | 687 | 687 | 687 | 728 | 768 | 807 |
| Forestry | | – | – | – | – | – | – | – | – | – |
| Markets | | – | – | – | – | – | – | – | – | – |
| Total Expenditure - Standard | 3 | 337,034 | 384,100 | 403,821 | 455,124 | 473,270 | 473,270 | 554,700 | 572,923 | 596,710 |
| Surplus/(Deficit) for the year | | 90,543 | 50,700 | 74,139 | 22,046 | 31,121 | 31,121 | 29,396 | (188) | 68 |

WC022 Witzenberg - Table A3 Consolidated Budgeted Financial Performance (revenue and expenditure by municipal vote)

| Vote Description | Ref | 2012/13 | 2013/14 | 2014/15 | Current Year 2015/16 | | | 2016/17 Medium Term Revenue & Expenditure Framework | | |
|---|---|---|---|---|---|---|---|---|---|---|
| R thousand | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2016/17 | Budget Year +1 2017/18 | Budget Year +2 2018/19 |
| Revenue by Vote | 1 | | | | | | | | | |
| Vote 1 - Budget & Treasury Office | | 58,248 | 59,523 | 64,350 | 68,307 | 68,867 | 68,867 | 76,831 | 79,244 | 84,855 |
| Vote 2 - Civil Services | | 116,992 | 97,114 | 109,598 | 100,647 | 131,379 | 131,379 | 129,063 | 108,536 | 110,707 |
| Vote 3 - Community & Social Services | | 49,903 | 59,250 | 59,551 | 66,967 | 68,529 | 68,529 | 70,098 | 75,630 | 82,390 |
| Vote 4 - Corporate Services | | 8,071 | (7,686) | 15,858 | 513 | 863 | 863 | 1,544 | 574 | 602 |
| Vote 5 - Electricity | | 148,004 | 158,940 | 172,655 | 202,830 | 203,727 | 203,727 | 221,846 | 240,361 | 261,060 |
| Vote 6 - Executive & Council | | 2,861 | 3,309 | 4,139 | 9,264 | 9,353 | 9,353 | 949 | 969 | 1,018 |
| Vote 7 - Housing | | 12,110 | 27,199 | 15,583 | 8,186 | 636 | 636 | 56,685 | 38,732 | 25,769 |
| Vote 8 - Planning | | 2,220 | 1,011 | 2,275 | 1,119 | 1,119 | 1,119 | 1,410 | 1,492 | 1,575 |
| Vote 9 - Public Safety | | 3,895 | 11,684 | 13,821 | 12,161 | 12,741 | 12,741 | 17,168 | 18,192 | 19,272 |
| Vote 10 - Sport & Recreation | | 25,271 | 24,456 | 20,130 | 7,176 | 7,176 | 7,176 | 8,502 | 9,005 | 9,529 |
| Vote 11 - | | – | – | – | – | – | – | – | – | – |
| Vote 12 - | | – | – | – | – | – | – | – | – | – |
| Vote 13 - | | – | – | – | – | – | – | – | – | – |
| Vote 14 - 0 | | – | – | – | – | – | – | – | – | – |
| Vote 15 - 0 | | – | – | – | – | – | – | – | – | – |
| Total Revenue by Vote | 2 | 427,577 | 434,800 | 477,961 | 477,170 | 504,390 | 504,390 | 584,096 | 572,735 | 596,778 |
| Expenditure by Vote *to be appropriated* | 1 | | | | | | | | | |
| Vote 1 - Budget & Treasury Office | | 30,044 | 29,055 | 34,036 | 35,389 | 36,249 | 36,249 | 36,916 | 37,302 | 39,708 |
| Vote 2 - Civil Services | | 68,172 | 78,309 | 81,438 | 89,425 | 108,490 | 108,490 | 107,823 | 116,146 | 122,674 |
| Vote 3 - Community & Social Services | | 16,352 | 15,942 | 18,946 | 21,137 | 22,633 | 22,633 | 24,724 | 24,922 | 26,775 |
| Vote 4 - Corporate Services | | 23,410 | 27,280 | 28,585 | 26,599 | 28,092 | 28,092 | 28,789 | 31,017 | 32,904 |
| Vote 5 - Electricity | | 138,158 | 146,018 | 158,048 | 188,303 | 187,989 | 187,989 | 204,239 | 222,155 | 239,439 |
| Vote 6 - Executive & Council | | 18,265 | 21,697 | 22,031 | 36,213 | 35,224 | 35,224 | 35,485 | 37,759 | 40,120 |
| Vote 7 - Housing | | 14,312 | 29,695 | 17,745 | 11,487 | 3,937 | 3,937 | 59,860 | 42,063 | 29,365 |
| Vote 8 - Planning | | 3,993 | 4,373 | 4,354 | 3,774 | 3,659 | 3,659 | 4,126 | 4,435 | 4,764 |
| Vote 9 - Public Safety | | 8,069 | 14,967 | 19,836 | 22,120 | 26,464 | 26,464 | 28,939 | 30,794 | 32,862 |
| Vote 10 - Sport & Recreation | | 16,259 | 16,764 | 18,803 | 20,676 | 20,532 | 20,532 | 23,799 | 26,330 | 28,099 |
| Vote 11 - | | – | – | – | – | – | – | – | – | – |
| Vote 12 - | | – | – | – | – | – | – | – | – | – |
| Vote 13 - | | – | – | – | – | – | – | – | – | – |
| Vote 14 - 0 | | – | – | – | – | – | – | – | – | – |
| Vote 15 - 0 | | – | – | – | – | – | – | – | – | – |
| Total Expenditure by Vote | 2 | 337,034 | 384,100 | 403,821 | 455,124 | 473,270 | 473,270 | 554,700 | 572,923 | 596,710 |
| Surplus/(Deficit) for the year | 2 | 90,543 | 50,700 | 74,139 | 22,046 | 31,121 | 31,121 | 29,396 | (188) | 68 |

*References*

*1. Insert 'Vote'; e.g. department, if different to standard classification structure*

*2. Must reconcile to Budgeted Financial Performance (revenue and expenditure)*

*3. Assign share in 'associate' to relevant Vote*

WC022 Witzenberg - Table A3 Consolidated Budgeted Financial Performance (revenue and expenditure by municipal vote)A

| Vote Description | Ref | 2012/13 | 2013/14 | 2014/15 | Current Year 2015/16 | | | 2016/17 Medium Term Revenue & Expenditure Framework | | |
|---|---|---|---|---|---|---|---|---|---|---|
| R thousand | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2016/17 | Budget Year +1 2017/18 | Budget Year +2 2018/19 |
| Revenue by Vote | 1 | | | | | | | | | |
| Vote 1 - Budget & Treasury Office | | 58,248 | 59,523 | 64,350 | 68,307 | 68,867 | 68,867 | 76,831 | 79,244 | 84,855 |
| 1.1 - Property Rates | | 45,278 | 48,907 | 51,736 | 56,556 | 56,556 | 56,556 | 61,405 | 66,317 | 71,623 |
| 1.2 - Financial Administration | | 12,961 | 10,577 | 12,504 | 11,573 | 12,133 | 12,133 | 15,236 | 12,726 | 13,022 |
| 1.3 - Income | | 9 | 38 | 110 | 179 | 179 | 179 | 189 | 200 | 210 |
| 1.4 - Treasury : Supply Chain | | 0 | 0 | – | – | – | – | – | – | – |
| 1.5 - Treasury : Audit | | – | – | – | – | – | – | – | – | – |
| Vote 2 - Civil Services | | 116,992 | 97,114 | 109,598 | 100,647 | 131,379 | 131,379 | 129,063 | 108,536 | 110,707 |
| 2.1 - Public Toilets | | 17 | 20 | 20 | – | – | – | – | – | – |
| 2.2 - Sewerage | | 32,041 | 30,316 | 35,306 | 23,402 | 38,476 | 38,476 | 30,344 | 22,002 | 23,109 |
| 2.3 - Storm water Management | | 5,488 | 1,364 | 3,318 | – | 8,418 | 8,418 | 100 | – | – |
| 2.4 - Roads | | 7,496 | 2,358 | 12,189 | 4,017 | 11,511 | 11,511 | 130 | 7,201 | 18,012 |
| 2.5 - Solid Waste Management | | 17,408 | 18,749 | 20,710 | 20,563 | 20,563 | 20,563 | 21,736 | 22,831 | 23,973 |
| 2.6 - Water | | 54,542 | 44,308 | 38,056 | 52,665 | 52,410 | 52,410 | 76,752 | 56,501 | 45,614 |
| Vote 3 - Community & Social Services | | 49,903 | 59,250 | 59,551 | 66,967 | 68,529 | 68,529 | 70,098 | 75,630 | 82,390 |
| 3.1 - Cemetries | | 194 | 180 | 181 | 174 | 174 | 174 | 184 | 194 | 204 |
| 3.2 - Control centre | | – | – | – | – | – | – | – | – | – |
| 3.3 - Library services | | 5,373 | 9,109 | 8,973 | 8,815 | 9,351 | 9,351 | 8,028 | 8,510 | 9,020 |
| 3.4 - Community Halls & Facilities | | 218 | 1,994 | 229 | 352 | 352 | 352 | 373 | 394 | 413 |
| 3.5 - Licensing & regulation | | 43 | 78 | 64 | 88 | 88 | 88 | 93 | 98 | 103 |
| 3.6 - Environmental Protection | | 255 | 1,246 | 257 | 528 | 1,058 | 1,058 | – | – | – |
| 3.7 - Social & Welfare services | | 43,726 | 46,643 | 49,847 | 56,800 | 57,296 | 57,296 | 61,420 | 66,334 | 72,550 |
| 3.8 - Property maintenance | | – | – | – | – | – | – | – | – | – |
| 3.9 - Local Economical Development | | 93 | – | – | – | – | – | – | – | – |
| 3.10 - Thusong Centre | | – | – | – | 211 | 211 | 211 | – | 100 | 100 |
| Vote 4 - Corporate Services | | 8,071 | (7,686) | 15,858 | 513 | 863 | 863 | 1,544 | 574 | 602 |
| 4.1 - Administration | | – | – | – | – | – | – | – | – | – |
| 4.2 - Property Administration | | 1,004 | 601 | 15,440 | – | – | – | 1,000 | – | – |
| 4.3 - Information Technology | | 400 | 116 | – | – | – | – | – | – | – |
| 4.4 - Human resources | | 6,668 | (8,404) | 417 | 513 | 863 | 863 | 544 | 574 | 602 |
| 4.5 - Council cost | | – | – | – | – | – | – | – | – | – |
| 4.6 - Town secretary | | – | – | – | – | – | – | – | – | – |
| 4.7 - Tourism | | – | – | – | – | – | – | – | – | – |
| 4.8 - Marketing & Communication | | – | – | – | – | – | – | – | – | – |
| 4.9 - Cliental Services | | – | – | – | – | – | – | – | – | – |
| Vote 5 - Electricity | | 148,004 | 158,940 | 172,655 | 202,830 | 203,727 | 203,727 | 221,846 | 240,361 | 261,060 |
| 5.1 - Electricity : Administration | | 147,134 | 158,940 | 172,336 | 202,830 | 202,830 | 202,830 | 221,046 | 239,361 | 259,060 |
| 5.2 - Street lighting | | 870 | – | – | – | 897 | 897 | 800 | 1,000 | 2,000 |
| 5.3 - Mechanical Workshop | | – | – | 319 | – | – | – | – | – | – |
| Vote 6 - Executive & Council | | 2,861 | 3,309 | 4,139 | 9,264 | 9,353 | 9,353 | 949 | 969 | 1,018 |
| 6.1 - Integrated Development Planning | | – | – | – | – | – | – | – | – | – |
| 6.2 - Municipal Manager | | – | – | – | – | – | – | – | – | – |
| 6.3 - Chief Executive's | | – | – | – | – | – | – | – | – | – |
| 6.4 - Internal Audit | | – | – | – | – | – | – | – | – | – |
| 6.5 - Property & Legal Service | | – | – | – | 9,178 | 9,178 | 9,178 | 899 | 919 | 965 |
| 6.6 - Project Management | | – | – | – | 36 | 125 | 125 | – | – | – |
| 6.7 - Performance Management | | – | – | – | – | – | – | – | – | – |
| 6.8 - Council cost | | 2,861 | 3,309 | 4,139 | 50 | 50 | 50 | 50 | 50 | 53 |
| Vote 7 - Housing | | 12,110 | 27,199 | 15,583 | 8,186 | 636 | 636 | 56,685 | 38,732 | 25,769 |
| 7.1 - Housing | | 12,110 | 27,199 | 15,583 | 8,186 | 636 | 636 | 56,685 | 38,732 | 25,769 |
| Vote 8 - Planning | | 2,220 | 1,011 | 2,275 | 1,119 | 1,119 | 1,119 | 1,410 | 1,492 | 1,575 |
| 8.1 - Building | | 899 | 694 | 926 | 549 | 549 | 549 | 806 | 854 | 905 |
| 8.2 - Town Planning | | 1,275 | 138 | 1,253 | 571 | 571 | 571 | 605 | 638 | 670 |
| 8.3 - Project Management | | 46 | 128 | 96 | – | – | – | – | – | – |
| 8.4 - Performance Management | | – | 51 | – | – | – | – | – | – | – |
| Vote 9 - Public Safety | | 3,895 | 11,684 | 13,821 | 12,161 | 12,741 | 12,741 | 17,168 | 18,192 | 19,272 |
| 9.1 - Fire Protection | | – | 847 | – | 1 | 581 | 581 | 1 | 1 | 2 |
| 9.2 - Police & Traffic | | 755 | 7,413 | 9,872 | 8,347 | 8,347 | 8,347 | 12,807 | 13,577 | 14,393 |
| 9.3 - Disaster management | | – | – | – | – | – | – | – | – | – |
| 9.4 - Vehicle Licensing & Testing | | 3,140 | 3,424 | 3,949 | 3,812 | 3,812 | 3,812 | 4,359 | 4,614 | 4,878 |
| Vote 10 - Sport & Recreation | | 25,271 | 24,456 | 20,130 | 7,176 | 7,176 | 7,176 | 8,502 | 9,005 | 9,529 |
| 10.1 - Pine Forest Resort | | 5,659 | 6,763 | 7,223 | 6,858 | 6,858 | 6,858 | 8,126 | 8,608 | 9,111 |
| 10.2 - Kliprivier Park Resort | | (6) | 1 | 951 | – | – | – | – | – | – |
| 10.3 - Parks | | 1,447 | 4,916 | (7) | 42 | 42 | 42 | 95 | 100 | 106 |
| 10.4 - Sport grounds | | 14,537 | 11,194 | 11,880 | 121 | 121 | 121 | 128 | 135 | 142 |
| 10.5 - Swimming pools | | 3,634 | 1,583 | 82 | 155 | 155 | 155 | 154 | 162 | 171 |
| Total Revenue by Vote | 2 | 427,577 | 434,800 | 477,961 | 477,170 | 504,390 | 504,390 | 584,096 | 572,735 | 596,778 |

WC022 Witzenberg - Table A3 Consolidated Budgeted Financial Performance (revenue and expenditure by municipal vote)A

| Vote Description | Ref | 2012/13 | 2013/14 | 2014/15 | Current Year 2015/16 | | | 2016/17 Medium Term Revenue & Expenditure Framework | | |
|---|---|---|---|---|---|---|---|---|---|---|
| R thousand | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2016/17 | Budget Year +1 2017/18 | Budget Year +2 2018/19 |
| Expenditure by Vote | 1 | | | | | | | | | |
| Vote 1 - Budget & Treasury Office | | 30,044 | 29,055 | 34,036 | 35,389 | 36,249 | 36,249 | 36,916 | 37,302 | 39,708 |
| 1.1 - Property Rates | | 2,882 | 3,012 | 7,271 | 4,148 | 4,148 | 4,148 | 4,396 | 4,638 | 4,870 |
| 1.2 - Financial Administration | | 7,448 | 7,049 | 8,283 | 12,867 | 13,527 | 13,527 | 12,377 | 12,650 | 13,337 |
| 1.3 - Income | | 11,297 | 11,075 | 10,991 | 12,874 | 13,074 | 13,074 | 15,102 | 14,574 | 15,664 |
| 1.4 - Treasury : Supply Chain | | 4,171 | 4,283 | 3,970 | 5,500 | 5,500 | 5,500 | 5,041 | 5,439 | 5,837 |
| 1.5 - Treasury : Audit | | 4,246 | 3,637 | 3,523 | – | – | – | – | – | – |
| Vote 2 - Civil Services | | 68,172 | 78,309 | 81,438 | 89,425 | 108,490 | 108,490 | 107,823 | 116,146 | 122,674 |
| 2.1 - Public Toilets | | 1,067 | 1,183 | 1,239 | 1,374 | 1,359 | 1,359 | 1,628 | 1,756 | 1,898 |
| 2.2 - Sewerage | | 16,085 | 19,012 | 18,251 | 16,852 | 18,939 | 18,939 | 20,006 | 21,910 | 23,254 |
| 2.3 - Storm water Management | | 3,320 | 3,889 | 4,224 | 4,868 | 4,926 | 4,926 | 6,415 | 7,496 | 7,965 |
| 2.4 - Roads | | 8,779 | 10,517 | 14,282 | 19,667 | 26,406 | 26,406 | 18,629 | 20,007 | 21,181 |
| 2.5 - Solid Waste Management | | 22,071 | 25,238 | 25,896 | 25,992 | 33,375 | 33,375 | 36,113 | 38,049 | 39,943 |
| 2.6 - Water | | 16,851 | 18,470 | 17,546 | 20,672 | 23,484 | 23,484 | 25,030 | 26,928 | 28,433 |
| Vote 3 - Community & Social Services | | 16,352 | 15,942 | 18,946 | 21,137 | 22,633 | 22,633 | 24,724 | 24,922 | 26,775 |
| 3.1 - Cemetries | | 1,879 | 2,029 | 2,154 | 2,811 | 2,586 | 2,586 | 2,837 | 3,105 | 3,350 |
| 3.2 - Control centre | | 9 | 6 | 6 | 32 | 32 | 32 | 25 | 26 | 28 |
| 3.3 - Library services | | 4,976 | 5,088 | 6,276 | 6,709 | 7,075 | 7,075 | 7,786 | 8,436 | 9,104 |
| 3.4 - Community Halls & Facilities | | 4,047 | 3,152 | 3,375 | 3,813 | 4,039 | 4,039 | 5,171 | 5,425 | 5,826 |
| 3.5 - Licensing & regulation | | 38 | 35 | 32 | 60 | 60 | 60 | 61 | 64 | 67 |
| 3.6 - Environmental Protection | | 967 | 1,825 | 974 | 1,184 | 1,604 | 1,604 | 1,302 | 1,400 | 1,503 |
| 3.7 - Social & Welfare services | | 2,607 | 2,043 | 4,055 | 4,120 | 4,616 | 4,616 | 5,257 | 4,018 | 4,274 |
| 3.8 - Property maintenance | | 794 | 706 | 499 | 764 | 734 | 734 | 556 | 628 | 669 |
| 3.9 - Local Economical Development | | 1,006 | 860 | 1,220 | 1,390 | 1,644 | 1,644 | 1,479 | 1,548 | 1,656 |
| 3.10 - Thusong Centre | | 31 | 198 | 356 | 255 | 243 | 243 | 249 | 272 | 297 |
| Vote 4 - Corporate Services | | 23,410 | 27,280 | 28,585 | 26,599 | 28,092 | 28,092 | 28,789 | 31,017 | 32,904 |
| 4.1 - Administration | | 2,801 | 3,286 | 2,510 | 3,110 | 4,411 | 4,411 | 4,851 | 5,257 | 5,599 |
| 4.2 - Property Administration | | 2,536 | 4,326 | 5,034 | – | 645 | 645 | – | – | – |
| 4.3 - Information Technology | | 1,302 | 1,764 | 1,885 | 1,851 | 1,834 | 1,834 | 2,015 | 2,135 | 2,256 |
| 4.4 - Human resources | | 12,926 | 13,869 | 14,874 | 16,542 | 16,326 | 16,326 | 17,181 | 18,527 | 19,580 |
| 4.5 - Council cost | | – | – | – | – | – | – | – | – | – |
| 4.6 - Town secretary | | 988 | 1,003 | 888 | 1,260 | 1,260 | 1,260 | 1,113 | 1,207 | 1,309 |
| 4.7 - Tourism | | 584 | 594 | 654 | 687 | 687 | 687 | 728 | 768 | 807 |
| 4.8 - Marketing & Communication | | 2,273 | 2,438 | 2,739 | 3,148 | 2,928 | 2,928 | 2,900 | 3,122 | 3,353 |
| 4.9 - Cliental Services | | – | – | – | – | – | – | – | – | – |
| Vote 5 - Electricity | | 138,158 | 146,018 | 158,048 | 188,303 | 187,989 | 187,989 | 204,239 | 222,155 | 239,439 |
| 5.1 - Electricity : Administration | | 135,291 | 142,981 | 155,706 | 183,879 | 183,815 | 183,815 | 200,351 | 217,605 | 234,608 |
| 5.2 - Street lighting | | 1,697 | 1,822 | 1,143 | 2,339 | 2,148 | 2,148 | 2,214 | 2,682 | 2,829 |
| 5.3 - Mechanical Workshop | | 1,169 | 1,216 | 1,199 | 2,086 | 2,026 | 2,026 | 1,674 | 1,868 | 2,002 |
| Vote 6 - Executive & Council | | 18,265 | 21,697 | 22,031 | 36,213 | 35,224 | 35,224 | 35,485 | 37,759 | 40,120 |
| 6.1 - Integrated Development Planning | | 1,576 | 1,695 | 1,701 | 2,170 | 2,140 | 2,140 | 2,015 | 2,143 | 2,295 |
| 6.2 - Municipal Manager | | 2,030 | 2,026 | 2,251 | 3,914 | 3,914 | 3,914 | 3,837 | 4,064 | 4,285 |
| 6.3 - Chief Executive's | | 4,411 | 5,266 | 5,777 | 6,292 | 6,417 | 6,417 | 6,527 | 6,885 | 7,264 |
| 6.4 - Internal Audit | | – | – | – | 1,956 | 1,956 | 1,956 | 2,238 | 2,409 | 2,592 |
| 6.5 - Property & Legal Service | | – | – | 1 | 5,572 | 4,347 | 4,347 | 4,366 | 4,744 | 5,136 |
| 6.6 - Project Management | | – | – | – | 922 | 1,011 | 1,011 | 510 | 543 | 575 |
| 6.7 - Performance Management | | – | – | – | 646 | 646 | 646 | 1,185 | 1,267 | 1,353 |
| 6.8 - Council cost | | 10,249 | 12,710 | 12,301 | 14,742 | 14,794 | 14,794 | 14,807 | 15,705 | 16,621 |
| Vote 7 - Housing | | 14,312 | 29,695 | 17,745 | 11,487 | 3,937 | 3,937 | 59,860 | 42,063 | 29,365 |
| 7.1 - Housing | | 14,312 | 29,695 | 17,745 | 11,487 | 3,937 | 3,937 | 59,860 | 42,063 | 29,365 |
| Vote 8 - Planning | | 3,993 | 4,373 | 4,354 | 3,774 | 3,659 | 3,659 | 4,126 | 4,435 | 4,764 |
| 8.1 - Building | | 3,035 | 3,187 | 3,100 | 2,961 | 2,846 | 2,846 | 2,943 | 3,170 | 3,410 |
| 8.2 - Town Planning | | 875 | 865 | 933 | 813 | 813 | 813 | 1,071 | 1,147 | 1,228 |
| 8.3 - Project Management | | 23 | 94 | 141 | – | – | – | 112 | 119 | 126 |
| 8.4 - Performance Management | | 60 | 227 | 181 | – | – | – | – | – | – |
| Vote 9 - Public Safety | | 8,069 | 14,967 | 19,836 | 22,120 | 26,464 | 26,464 | 28,939 | 30,794 | 32,862 |
| 9.1 - Fire Protection | | 1,758 | 2,667 | 3,656 | 4,198 | 4,664 | 4,664 | 6,672 | 7,124 | 7,627 |
| 9.2 - Police & Traffic | | 4,235 | 10,061 | 13,410 | 14,370 | 18,241 | 18,241 | 18,419 | 19,531 | 20,784 |
| 9.3 - Disaster management | | 12 | 3 | 10 | 73 | 73 | 73 | 403 | 430 | 458 |
| 9.4 - Vehicle Licensing & Testing | | 2,065 | 2,236 | 2,760 | 3,479 | 3,486 | 3,486 | 3,446 | 3,708 | 3,993 |
| Vote 10 - Sport & Recreation | | 16,259 | 16,764 | 18,803 | 20,676 | 20,532 | 20,532 | 23,799 | 26,330 | 28,099 |
| 10.1 - Pine Forest Resort | | 7,082 | 7,118 | 8,307 | 8,957 | 9,063 | 9,063 | 10,300 | 11,574 | 11,828 |
| 10.2 - Klipriver Park Resort | | 1,062 | 1,086 | 1,424 | 1,340 | 1,340 | 1,340 | 1,457 | 1,585 | 1,717 |
| 10.3 - Parks | | 3,460 | 3,879 | 3,757 | 4,640 | 4,485 | 4,485 | 5,937 | 6,492 | 6,949 |
| 10.4 - Sport grounds | | 2,780 | 2,809 | 3,339 | 3,260 | 3,196 | 3,196 | 3,437 | 3,834 | 4,571 |
| 10.5 - Swimming pools | | 1,876 | 1,872 | 1,977 | 2,480 | 2,448 | 2,448 | 2,668 | 2,846 | 3,035 |
| Total Expenditure by Vote | 2 | 337,034 | 384,100 | 403,821 | 455,124 | 473,270 | 473,270 | 554,700 | 572,923 | 596,710 |
| Surplus/(Deficit) for the year | 2 | 90,543 | 50,700 | 74,139 | 22,046 | 31,121 | 31,121 | 29,396 | (188) | 68 |

## WC022 Witzenberg - Table A4 Consolidated Budgeted Financial Performance (revenue and expenditure)

| Description | Ref | 2012/13 | 2013/14 | 2014/15 | Current Year 2015/16 | | | | 2016/17 Medium Term Revenue & Expenditure Framework | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| R thousand | 1 | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Pre-audit outcome | Budget Year 2016/17 | Budget Year +1 2017/18 | Budget Year +2 2018/19 |
| Revenue By Source | | | | | | | | | | | |
| Property rates | 2 | 44,051 | 47,327 | 48,474 | 55,316 | 55,316 | 55,316 | 55,316 | 59,625 | 64,414 | 69,579 |
| Property rates - penalties & collection charges | | 1,047 | 1,258 | 1,352 | 860 | 860 | 860 | 860 | 1,400 | 1,512 | 1,633 |
| Service charges - electricity revenue | 2 | 146,639 | 156,352 | 171,615 | 198,529 | 198,529 | 198,529 | 198,529 | 215,414 | 232,691 | 251,350 |
| Service charges - water revenue | 2 | 27,881 | 33,737 | 31,117 | 34,986 | 34,986 | 34,986 | 34,986 | 39,203 | 41,096 | 43,150 |
| Service charges - sanitation revenue | 2 | 16,011 | 16,984 | 19,061 | 18,484 | 18,484 | 18,484 | 18,484 | 19,968 | 20,925 | 21,977 |
| Service charges - refuse revenue | 2 | 16,216 | 17,221 | 18,854 | 19,321 | 19,321 | 19,321 | 19,321 | 20,419 | 21,442 | 22,514 |
| Service charges - other | | 1,121 | 85 | 1,202 | 482 | 482 | 482 | 482 | 511 | 540 | 567 |
| Rental of facilities and equipment | | 6,761 | 7,762 | 8,443 | 8,159 | 8,159 | 8,159 | 8,159 | 9,475 | 10,001 | 10,574 |
| Interest earned - external investments | | 2,054 | 3,268 | 4,658 | 2,996 | 2,996 | 2,996 | 2,996 | 4,480 | 4,562 | 4,640 |
| Interest earned - outstanding debtors | | 4,748 | 6,077 | 7,585 | 4,883 | 4,883 | 4,883 | 4,883 | 5,474 | 5,778 | 6,074 |
| Dividends received | | – | – | – | – | – | – | – | – | – | – |
| Fines | | 760 | 7,625 | 10,106 | 8,559 | 8,559 | 8,559 | 8,559 | 13,020 | 13,801 | 14,629 |
| Licences and permits | | 125 | 166 | 155 | 288 | 288 | 288 | 288 | 168 | 178 | 187 |
| Agency services | | 3,051 | 3,326 | 3,849 | 3,602 | 3,602 | 3,602 | 3,602 | 4,274 | 4,524 | 4,782 |
| Transfers recognised - operational | | 72,698 | 89,624 | 84,488 | 82,602 | 77,869 | 77,869 | 77,869 | 134,809 | 119,516 | 113,386 |
| Other revenue | 2 | 10,624 | (4,148) | 4,261 | 4,584 | 4,584 | 4,584 | 4,584 | 4,272 | 4,503 | 4,734 |
| Gains on disposal of PPE | | 3 | – | 4,268 | 8,302 | 8,302 | 8,302 | 8,302 | 2 | 3 | 3 |
| Total Revenue (excluding capital transfers and contributions) | | 353,791 | 386,664 | 419,489 | 451,953 | 447,220 | 447,220 | 447,220 | 532,516 | 545,486 | 569,778 |
| Expenditure By Type | | | | | | | | | | | |
| Employee related costs | 2 | 96,930 | 105,570 | 115,412 | 131,367 | 131,314 | 131,314 | 131,314 | 143,665 | 155,377 | 167,198 |
| Remuneration of councillors | | 6,932 | 7,789 | 8,065 | 8,949 | 8,949 | 8,949 | 8,949 | 9,465 | 10,033 | 10,635 |
| Debt impairment | 3 | 19,723 | 27,825 | 26,883 | 20,754 | 24,754 | 24,754 | 24,754 | 25,640 | 27,100 | 28,561 |
| Depreciation & asset impairment | 2 | 14,654 | 17,953 | 26,327 | 24,054 | 37,754 | 37,754 | 37,754 | 39,480 | 46,045 | 47,998 |
| Finance charges | | 13,141 | 12,373 | 14,300 | 13,315 | 13,265 | 13,265 | 13,265 | 11,710 | 11,249 | 11,636 |
| Bulk purchases | 2 | 118,181 | 125,407 | 138,170 | 162,744 | 162,744 | 162,744 | 162,744 | 179,221 | 193,559 | 209,043 |
| Other materials | 8 | – | – | – | – | – | – | – | – | – | – |
| Contracted services | | 8,838 | 9,904 | 12,287 | 12,084 | 14,779 | 14,779 | 14,779 | 14,929 | 15,381 | 16,298 |
| Transfers and grants | | 767 | 812 | 922 | 831 | 819 | 819 | 819 | 881 | 930 | 976 |
| Other expenditure | 4, 5 | 57,792 | 75,518 | 61,333 | 81,025 | 78,891 | 78,891 | 78,891 | 129,709 | 113,250 | 104,365 |
| Loss on disposal of PPE | | 75 | 950 | 123 | – | – | – | – | – | – | – |
| Total Expenditure | | 337,034 | 384,100 | 403,821 | 455,124 | 473,270 | 473,270 | 473,270 | 554,700 | 572,923 | 596,710 |
| Surplus/(Deficit) | | 16,756 | 2,564 | 15,668 | (3,172) | (26,050) | (26,050) | (26,050) | (22,184) | (27,437) | (26,932) |
| Transfers recognised - capital | | 73,786 | 48,136 | 58,472 | 25,218 | 57,170 | 57,170 | 57,170 | 51,580 | 27,249 | 27,000 |
| Contributions recognised - capital | 6 | – | – | – | – | – | – | – | – | – | – |
| Contributed assets | | – | – | – | – | – | – | – | – | – | – |
| Surplus/(Deficit) after capital transfers & contributions | | 90,543 | 50,700 | 74,139 | 22,046 | 31,121 | 31,121 | 31,121 | 29,396 | (188) | 68 |
| Taxation | | – | – | – | – | – | – | – | – | – | – |
| Surplus/(Deficit) after taxation | | 90,543 | 50,700 | 74,139 | 22,046 | 31,121 | 31,121 | 31,121 | 29,396 | (188) | 68 |
| Attributable to minorities | | – | – | – | – | – | – | – | – | – | – |
| Surplus/(Deficit) attributable to municipality | | 90,543 | 50,700 | 74,139 | 22,046 | 31,121 | 31,121 | 31,121 | 29,396 | (188) | 68 |
| Share of surplus/ (deficit) of associate | 7 | – | – | – | – | – | – | – | – | – | – |
| Surplus/(Deficit) for the year | | 90,543 | 50,700 | 74,139 | 22,046 | 31,121 | 31,121 | 31,121 | 29,396 | (188) | 68 |

*References*

*1. Classifications are revenue sources and expenditure type*

*2. Detail to be provided in Table SA1*

*3. Previously described as 'bad or doubtful debts' - amounts shown should reflect the change in the provision for debt impairment*

*4. Expenditure type components previously shown under repairs and maintenance should be allocated back to the originating expenditure group/item; e.g. employee costs*

*5. Repairs & maintenance detailed in Table A9 and Table SA34c*

*6. Contributions are funds provided by external organisations to assist with infrastructure development; e.g. developer contributions (detail to be provided in Table SA1)*

*7. Equity method*

WC022 Witzenberg - Table A5 Consolidated Budgeted Capital Expenditure by vote, standard classification and funding

| Vote Description | Ref | 2012/13 | 2013/14 | 2014/15 | Current Year 2015/16 | | | | 2016/17 Medium Term Revenue & Expenditure Framework | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| R thousand | 1 | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Pre-audit outcome | Budget Year 2016/17 | Budget Year +1 2017/18 | Budget Year +2 2018/19 |
| Capital expenditure - Vote | | | | | | | | | | | |
| Multi-year expenditure *to be appropriated* | 2 | | | | | | | | | | |
| Vote 1 - Budget & Treasury Office | | – | – | – | – | – | – | – | – | 250 | 250 |
| Vote 2 - Civil Services | | 13,628 | 7,537 | – | 7,388 | 9,749 | 10,848 | 10,848 | 43,861 | 23,180 | 18,000 |
| Vote 3 - Community & Social Services | | – | – | – | – | – | – | – | 400 | 1,600 | – |
| Vote 4 - Corporate Services | | – | – | – | – | – | – | – | – | – | – |
| Vote 5 - Electricity | | 150 | 1,643 | – | 100 | 897 | 897 | 897 | 1,050 | 1,000 | 2,000 |
| Vote 6 - Executive & Council | | – | – | – | – | – | – | – | – | – | – |
| Vote 7 - Housing | | – | – | – | – | – | – | – | – | – | – |
| Vote 8 - Planning | | – | – | – | – | – | – | – | – | – | – |
| Vote 9 - Public Safety | | – | – | – | – | – | – | – | – | – | – |
| Vote 10 - Sport & Recreation | | – | – | – | – | – | – | – | – | – | – |
| Vote 11 - | | – | – | – | – | – | – | – | – | – | – |
| Vote 12 - | | – | – | – | – | – | – | – | – | – | – |
| Vote 13 - | | – | – | – | – | – | – | – | – | – | – |
| Vote 14 - 0 | | – | – | – | – | – | – | – | – | – | – |
| Vote 15 - 0 | | – | – | – | – | – | – | – | – | – | – |
| Capital multi-year expenditure sub-total | 7 | 13,778 | 9,180 | – | 7,488 | 10,646 | 11,745 | 11,745 | 45,311 | 26,030 | 20,250 |
| Single-year expenditure *to be appropriated* | 2 | | | | | | | | | | |
| Vote 1 - Budget & Treasury Office | | 0 | 440 | – | 350 | 425 | 425 | 425 | 130 | 310 | 350 |
| Vote 2 - Civil Services | | 59,752 | 27,926 | – | 26,756 | 49,214 | 53,734 | 53,734 | 12,543 | 2,770 | – |
| Vote 3 - Community & Social Services | | 262 | 8,301 | – | 2,214 | 2,489 | 2,489 | 2,489 | 300 | – | – |
| Vote 4 - Corporate Services | | 2,069 | 908 | – | 350 | 513 | 513 | 513 | 1,150 | 70 | 70 |
| Vote 5 - Electricity | | 3,032 | 1,211 | – | 7,890 | 6,540 | 6,866 | 6,866 | 8,995 | 9,037 | 8,500 |
| Vote 6 - Executive & Council | | – | – | – | – | – | – | – | – | – | – |
| Vote 7 - Housing | | 1 | 27 | – | 2,000 | – | – | – | – | 200 | – |
| Vote 8 - Planning | | 46 | 75 | – | – | – | – | – | – | – | – |
| Vote 9 - Public Safety | | 1,459 | 425 | – | 3,570 | 5,845 | 5,845 | 5,845 | – | – | – |
| Vote 10 - Sport & Recreation | | 6,917 | 12,364 | – | 2,150 | 2,230 | 2,230 | 2,230 | 1,300 | 761 | 412 |
| Vote 11 - | | – | – | – | – | – | – | – | – | – | – |
| Vote 12 - | | – | – | – | – | – | – | – | – | – | – |
| Vote 13 - | | – | – | – | – | – | – | – | – | – | – |
| Vote 14 - 0 | | – | – | – | – | – | – | – | – | – | – |
| Vote 15 - 0 | | – | – | – | – | – | – | – | – | – | – |
| Capital single-year expenditure sub-total | | 73,539 | 51,678 | – | 45,280 | 67,256 | 72,101 | 72,101 | 24,418 | 13,148 | 9,332 |
| Total Capital Expenditure - Vote | | 87,318 | 60,858 | – | 52,768 | 77,902 | 83,847 | 83,847 | 69,728 | 39,178 | 29,582 |
| Capital Expenditure - Standard | | | | | | | | | | | |
| *Governance and administration* | | 2,097 | 908 | 1,036 | 700 | 938 | 938 | 938 | 1,280 | 630 | 670 |
| Executive and council | | – | – | – | – | – | – | – | – | – | – |
| Budget and treasury office | | 0 | 135 | 118 | 350 | 425 | 425 | 425 | 130 | 560 | 600 |
| Corporate services | | 2,096 | 773 | 917 | 350 | 513 | 513 | 513 | 1,150 | 70 | 70 |
| *Community and public safety* | | 9,625 | 18,422 | 8,502 | 9,761 | 11,088 | 11,088 | 11,088 | 3,050 | 3,561 | 2,412 |
| Community and social services | | 2,462 | 11,196 | 6,906 | 1,941 | 2,116 | 2,116 | 2,116 | 700 | 1,600 | – |
| Sport and recreation | | 4,714 | 6,844 | 1,559 | 2,150 | 2,230 | 2,230 | 2,230 | 1,300 | 761 | 412 |
| Public safety | | 2,448 | 358 | 37 | 3,670 | 6,742 | 6,742 | 6,742 | 1,050 | 1,000 | 2,000 |
| Housing | | 1 | 25 | – | 2,000 | – | – | – | – | 200 | – |
| Health | | – | – | – | – | – | – | – | – | – | – |
| *Economic and environmental services* | | 26,118 | 9,850 | 13,097 | 8,113 | 11,131 | 13,012 | 13,012 | 4,955 | 7,477 | 18,000 |
| Planning and development | | 46 | 69 | 47 | – | – | – | – | – | – | – |
| Road transport | | 26,071 | 9,781 | 13,051 | 7,840 | 10,758 | 12,639 | 12,639 | 4,955 | 7,477 | 18,000 |
| Environmental protection | | – | – | – | 273 | 373 | 373 | 373 | – | – | – |
| *Trading services* | | 49,728 | 29,785 | 41,405 | 34,194 | 54,745 | 58,810 | 58,810 | 60,443 | 27,510 | 8,500 |
| Electricity | | 2,169 | 2,813 | 3,583 | 7,860 | 6,510 | 6,836 | 6,836 | 8,960 | 9,000 | 8,500 |
| Water | | 25,292 | 9,881 | 15,800 | 10,913 | 17,446 | 21,184 | 21,184 | 35,105 | 17,290 | – |
| Waste water management | | 21,924 | 15,555 | 22,022 | 12,381 | 28,749 | 28,749 | 28,749 | 13,578 | 1,220 | – |
| Waste management | | 343 | 1,536 | – | 3,040 | 2,040 | 2,040 | 2,040 | 2,800 | – | – |
| *Other* | | – | – | – | – | – | – | – | – | – | – |
| Total Capital Expenditure - Standard | 3 | 87,567 | 58,965 | 64,040 | 52,768 | 77,902 | 83,847 | 83,847 | 69,728 | 39,178 | 29,582 |
| Funded by: | | | | | | | | | | | |
| National Government | | – | – | – | 5,289 | 8,493 | 9,133 | 9,133 | 48,161 | 27,180 | 27,000 |
| Provincial Government | | – | – | – | 3,076 | 13,526 | 13,526 | 13,526 | – | – | – |
| District Municipality | | – | – | – | – | – | – | – | – | – | – |
| Other transfers and grants | | – | – | – | 1,038 | 1,138 | 1,138 | 1,138 | – | – | – |
| Transfers recognised - capital | 4 | – | – | – | 9,403 | 23,157 | 23,797 | 23,797 | 48,161 | 27,180 | 27,000 |
| Public contributions & donations | 5 | – | – | – | 1,038 | 1,138 | 1,138 | 1,138 | – | – | – |
| Borrowing | 6 | – | – | – | 8,290 | 5,790 | 5,790 | 5,790 | 2,500 | 1,000 | – |
| Internally generated funds | | – | – | – | 34,038 | 47,817 | 53,122 | 53,122 | 19,068 | 10,998 | 2,582 |
| Total Capital Funding | 7 | – | – | – | 52,768 | 77,902 | 83,847 | 83,847 | 69,728 | 39,178 | 29,582 |

*References*

*1. Municipalities may choose to appropriate for capital expenditure for three years or for one year (if one year appropriation projected expenditure required for yr2 and yr3).*

*2. Include capital component of PPP unitary payment. Note that capital transfers are only appropriated to municipalities for the budget year*

*3. Capital expenditure by standard classification must reconcile to the appropriations by vote*

*4. Must reconcile to supporting table SA20 and to Budgeted Financial Performance (revenue and expenditure)*

*5. Must reconcile to Budgeted Financial Performance (revenue and expenditure)*

*6. Include finance leases and PPP capital funding component of unitary payment - total borrowing/repayments to reconcile to changes in Table SA17*

*7. Total Capital Funding must balance with Total Capital Expenditure*

*8. Include any capitalised interest (MFMA section 46) as part of relevant capital budget*

WC022 Witzenberg - Table A5 Consolidated Budgeted Capital Expenditure by vote, standard classification and funding

| Vote Description | Ref | 2012/13 | 2013/14 | 2014/15 | Current Year 2015/16 | | | | 2016/17 Medium Term Revenue & Expenditure Framework | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| R thousand | 1 | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Pre-audit outcome | Budget Year 2016/17 | Budget Year +1 2017/18 | Budget Year +2 2018/19 |
| Capital expenditure - Municipal Vote | | | | | | | | | | | |
| Multi-year expenditure appropriation | 2 | | | | | | | | | | |
| Vote 1 - Budget & Treasury Office | | – | – | – | – | – | – | – | – | 250 | 250 |
| 1.1 - Property Rates | | – | – | – | – | – | – | – | – | – | – |
| 1.2 - Financial Administration | | – | – | – | – | – | – | – | – | – | – |
| 1.3 - Income | | – | – | – | – | – | – | – | – | 250 | 250 |
| 1.4 - Treasury : Supply Chain | | – | – | – | – | – | – | – | – | – | – |
| 1.5 - Treasury : Audit | | – | – | – | – | – | – | – | – | – | – |
| | | – | – | – | – | – | – | – | – | – | – |
| | | – | – | – | – | – | – | – | – | – | – |
| | | – | – | – | – | – | – | – | – | – | – |
| | | – | – | – | – | – | – | – | – | – | – |
| | | – | – | – | – | – | – | – | – | – | – |
| Vote 2 - Civil Services | | 13,628 | 7,537 | – | 7,388 | 9,749 | 10,848 | 10,848 | 43,861 | 23,180 | 18,000 |
| 2.1 - Public Toilets | | – | – | – | – | – | – | – | – | – | – |
| 2.2 - Sewerage | | – | 299 | – | – | 3,149 | 3,149 | 3,149 | 11,355 | – | – |
| 2.3 - Storm water Management | | – | – | – | – | 1,800 | 1,800 | 1,800 | 100 | – | – |
| 2.4 - Roads | | 1,301 | 320 | – | – | – | – | – | 500 | 7,190 | 18,000 |
| 2.5 - Solid Waste Management | | – | – | – | – | – | – | – | – | – | – |
| 2.6 - Water | | 12,327 | 6,918 | – | 7,388 | 4,800 | 5,899 | 5,899 | 31,905 | 15,990 | – |
| | | – | – | – | – | – | – | – | – | – | – |
| | | – | – | – | – | – | – | – | – | – | – |
| | | – | – | – | – | – | – | – | – | – | – |
| | | – | – | – | – | – | – | – | – | – | – |
| Vote 3 - Community & Social Services | | – | – | – | – | – | – | – | 400 | 1,600 | – |
| 3.1 - Cemetries | | – | – | – | – | – | – | – | – | – | – |
| 3.2 - Control centre | | – | – | – | – | – | – | – | – | – | – |
| 3.3 - Library services | | – | – | – | – | – | – | – | – | – | – |
| 3.4 - Community Halls & Facilities | | – | – | – | – | – | – | – | 400 | 1,600 | – |
| 3.5 - Licensing & regulation | | – | – | – | – | – | – | – | – | – | – |
| 3.6 - Environmental Protection | | – | – | – | – | – | – | – | – | – | – |
| 3.7 - Social & Welfare services | | – | – | – | – | – | – | – | – | – | – |
| 3.8 - Property maintenance | | – | – | – | – | – | – | – | – | – | – |
| 3.9 - Local Economical Development | | – | – | – | – | – | – | – | – | – | – |
| 3.10 - Thusong Centre | | – | – | – | – | – | – | – | – | – | – |
| Vote 4 - Corporate Services | | – | – | – | – | – | – | – | – | – | – |
| 4.1 - Administration | | – | – | – | – | – | – | – | – | – | – |
| 4.2 - Property Administration | | – | – | – | – | – | – | – | – | – | – |
| 4.3 - Information Technology | | – | – | – | – | – | – | – | – | – | – |
| 4.4 - Human resources | | – | – | – | – | – | – | – | – | – | – |
| 4.5 - Council cost | | – | – | – | – | – | – | – | – | – | – |
| 4.6 - Town secretary | | – | – | – | – | – | – | – | – | – | – |
| 4.7 - Tourism | | – | – | – | – | – | – | – | – | – | – |
| 4.8 - Marketing & Communication | | – | – | – | – | – | – | – | – | – | – |
| 4.9 - Cliental Services | | – | – | – | – | – | – | – | – | – | – |
| | | – | – | – | – | – | – | – | – | – | – |
| Vote 5 - Electricity | | 150 | 1,643 | – | 100 | 897 | 897 | 897 | 1,050 | 1,000 | 2,000 |
| 5.1 - Electricity : Administration | | 150 | 1,643 | – | – | – | – | – | – | – | – |
| 5.2 - Street lighting | | – | – | – | 100 | 897 | 897 | 897 | 1,050 | 1,000 | 2,000 |
| 5.3 - Mechanical Workshop | | – | – | – | – | – | – | – | – | – | – |
| | | – | – | – | – | – | – | – | – | – | – |
| | | – | – | – | – | – | – | – | – | – | – |
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| | | – | – | – | – | – | – | – | – | – | – |
| | | – | – | – | – | – | – | – | – | – | – |
| | | – | – | – | – | – | – | – | – | – | – |
| Vote 6 - Executive & Council | | – | – | – | – | – | – | – | – | – | – |
| 6.1 - Integrated Development Planning | | – | – | – | – | – | – | – | – | – | – |
| 6.2 - Municipal Manager | | – | – | – | – | – | – | – | – | – | – |
| 6.3 - Chief Executive's | | – | – | – | – | – | – | – | – | – | – |
| 6.4 - Internal Audit | | – | – | – | – | – | – | – | – | – | – |
| 6.5 - Property & Legal Service | | – | – | – | – | – | – | – | – | – | – |
| 6.6 - Project Management | | – | – | – | – | – | – | – | – | – | – |
| 6.7 - Performance Management | | – | – | – | – | – | – | – | – | – | – |
| 6.8 - Council cost | | – | – | – | – | – | – | – | – | – | – |
| | | – | – | – | – | – | – | – | – | – | – |
| | | – | – | – | – | – | – | – | – | – | – |
| Vote 7 - Housing | | – | – | – | – | – | – | – | – | – | – |
| 7.1 - Housing | | – | – | – | – | – | – | – | – | – | – |
| | | – | – | – | – | – | – | – | – | – | – |
| | | – | – | – | – | – | – | – | – | – | – |
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| | | – | – | – | – | – | – | – | – | – | – |
| | | – | – | – | – | – | – | – | – | – | – |
| Vote 8 - Planning | | – | – | – | – | – | – | – | – | – | – |
| 8.1 - Building | | – | – | – | – | – | – | – | – | – | – |
| 8.2 - Town Planning | | – | – | – | – | – | – | – | – | – | – |
| 8.3 - Project Management | | – | – | – | – | – | – | – | – | – | – |
| 8.4 - Performance Management | | – | – | – | – | – | – | – | – | – | – |
| | | – | – | – | – | – | – | – | – | – | – |
| | | – | – | – | – | – | – | – | – | – | – |
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| | | – | – | – | – | – | – | – | – | – | – |
| | | – | – | – | – | – | – | – | – | – | – |
| Vote 9 - Public Safety | | – | – | – | – | – | – | – | – | – | – |
| 9.1 - Fire Protection | | – | – | – | – | – | – | – | – | – | – |
| 9.2 - Police & Traffic | | – | – | – | – | – | – | – | – | – | – |
| 9.3 - Disaster management | | – | – | – | – | – | – | – | – | – | – |
| 9.4 - Vehicle Licensing & Testing | | – | – | – | – | – | – | – | – | – | – |
| | | – | – | – | – | – | – | – | – | – | – |
| | | – | – | – | – | – | – | – | – | – | – |
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| | | – | – | – | – | – | – | – | – | – | – |
| | | – | – | – | – | – | – | – | – | – | – |
| Vote 10 - Sport & Recreation | | – | – | – | – | – | – | – | – | – | – |
| 10.1 - Pine Forest Resort | | – | – | – | – | – | – | – | – | – | – |
| 10.2 - Klipriver Park Resort | | – | – | – | – | – | – | – | – | – | – |
| 10.3 - Parks | | – | – | – | – | – | – | – | – | – | – |
| 10.4 - Sport grounds | | – | – | – | – | – | – | – | – | – | – |
| 10.5 - Swimming pools | | – | – | – | – | – | – | – | – | – | – |
| | | – | – | – | – | – | – | – | – | – | – |
| | | – | – | – | – | – | – | – | – | – | – |
| | | – | – | – | – | – | – | – | – | – | – |
| | | – | – | – | – | – | – | – | – | – | – |
| | | – | – | – | – | – | – | – | – | – | – |
| Capital multi-year expenditure sub-tota | | 13,778 | 9,180 | – | 7,488 | 10,646 | 11,745 | 11,745 | 45,311 | 26,030 | 20,250 |

WC022 Witzenberg - Table A6 Consolidated Budgeted Financial Position

| Description | Ref | 2012/13 | 2013/14 | 2014/15 | Current Year 2015/16 | | | | 2016/17 Medium Term Revenue & Expenditure Framework | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| R thousand | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Pre-audit outcome | Budget Year 2016/17 | Budget Year +1 2017/18 | Budget Year +2 2018/19 |
| ASSETS | | | | | | | | | | | |
| Current assets | | | | | | | | | | | |
| Cash | | 8,940 | 33,063 | 62,383 | 38,758 | 42,067 | 42,067 | 42,067 | 60,525 | 64,079 | 80,453 |
| Call investment deposits | 1 | 21,914 | – | – | – | – | – | – | – | – | – |
| Consumer debtors | 1 | 37,799 | 45,629 | 54,289 | 49,364 | 45,364 | 45,364 | 45,364 | 34,984 | 23,993 | 12,346 |
| Other debtors | | 18,057 | 6,077 | 5,481 | 6,873 | 6,873 | 6,873 | 6,873 | 7,217 | 7,578 | 7,957 |
| Current portion of long-term receivables | | – | – | – | 28 | 28 | 28 | 28 | 28 | 28 | 28 |
| Inventory | 2 | 5,386 | 7,552 | 7,324 | 5,752 | 5,752 | 5,752 | 5,752 | 6,040 | 6,342 | 6,659 |
| Total current assets | | 92,096 | 92,320 | 129,477 | 100,775 | 100,084 | 100,084 | 100,084 | 108,793 | 102,019 | 107,442 |
| Non current assets | | | | | | | | | | | |
| Long-term receivables | | 201 | 115 | 114 | 249 | 249 | 249 | 249 | 249 | 249 | 249 |
| Investments | | – | – | – | – | – | – | – | – | – | – |
| Investment property | | 48,012 | 49,596 | 49,010 | 48,300 | 48,300 | 48,300 | 48,300 | 48,300 | 48,300 | 48,300 |
| Investment in Associate | | 105 | 105 | 105 | 105 | 105 | 105 | 105 | 105 | 105 | 105 |
| Property, plant and equipment | 3 | 554,872 | 598,370 | 648,818 | 677,890 | 669,482 | 669,482 | 669,482 | 699,730 | 692,863 | 674,447 |
| Agricultural | | – | – | – | – | – | – | – | – | – | – |
| Biological | | – | – | – | – | – | – | – | – | – | – |
| Intangible | | 1,859 | 1,349 | 723 | 1,757 | 1,757 | 1,757 | 1,757 | 723 | 723 | 723 |
| Other non-current assets | | 5,148 | 1,743 | 38,746 | 4,936 | 4,936 | 4,936 | 4,936 | 4,936 | 4,936 | 4,936 |
| Total non current assets | | 610,195 | 651,278 | 737,515 | 733,237 | 724,829 | 724,829 | 724,829 | 754,042 | 747,175 | 728,759 |
| TOTAL ASSETS | | 702,292 | 743,599 | 866,993 | 834,012 | 824,913 | 824,913 | 824,913 | 862,835 | 849,194 | 836,202 |
| LIABILITIES | | | | | | | | | | | |
| Current liabilities | | | | | | | | | | | |
| Bank overdraft | 1 | – | – | – | – | – | – | – | – | – | – |
| Borrowing | 4 | 7,545 | 8,290 | 8,860 | 8,860 | 8,860 | 8,860 | 8,860 | 8,860 | 8,774 | 1,660 |
| Consumer deposits | | 1,863 | 2,041 | 2,475 | 2,090 | 2,090 | 2,090 | 2,090 | 2,090 | 2,090 | 2,090 |
| Trade and other payables | 4 | 52,574 | 39,729 | 49,893 | 48,132 | 48,132 | 48,132 | 48,132 | 49,297 | 51,287 | 60,789 |
| Provisions | | 19,318 | 29,637 | 12,991 | 2,765 | 2,765 | 2,765 | 2,765 | 2,765 | 2,765 | 2,765 |
| Total current liabilities | | 81,299 | 79,697 | 74,219 | 61,847 | 61,847 | 61,847 | 61,847 | 63,012 | 64,916 | 67,304 |
| Non current liabilities | | | | | | | | | | | |
| Borrowing | | 32,335 | 25,709 | 18,349 | 16,274 | 16,274 | 16,274 | 16,274 | 9,038 | 6,736 | 4,439 |
| Provisions | | 73,929 | 79,586 | 141,322 | 94,958 | 94,958 | 94,958 | 94,958 | 99,705 | 94,720 | 89,984 |
| Total non current liabilities | | 106,264 | 105,295 | 159,671 | 111,232 | 111,232 | 111,232 | 111,232 | 108,744 | 101,457 | 94,423 |
| TOTAL LIABILITIES | | 187,563 | 184,992 | 233,889 | 173,079 | 173,079 | 173,079 | 173,079 | 171,756 | 166,373 | 161,728 |
| NET ASSETS | 5 | 514,729 | 558,607 | 633,103 | 660,933 | 651,835 | 651,835 | 651,835 | 691,079 | 682,822 | 674,474 |
| COMMUNITY WEALTH/EQUITY | | | | | | | | | | | |
| Accumulated Surplus/(Deficit) | | 506,163 | 549,388 | 623,673 | 651,714 | 642,616 | 642,616 | 642,616 | 672,012 | 671,824 | 671,892 |
| Reserves | 4 | 8,566 | 9,219 | 9,430 | 9,219 | 9,219 | 9,219 | 9,219 | 19,068 | 10,998 | 2,582 |
| TOTAL COMMUNITY WEALTH/EQUITY | 5 | 514,729 | 558,607 | 633,103 | 660,933 | 651,835 | 651,835 | 651,835 | 691,079 | 682,822 | 674,474 |

*References*

*1. Detail to be provided in Table SA3*

*2. Include completed low cost housing to be transferred to beneficiaries within 12 months*

*3. Include 'Construction-work-in-progress' (disclosed separately in annual financial statements)*

*4. Detail to be provided in Table SA3. Includes reserves to be funded by statute.*

*5. Net assets must balance with Total Community Wealth/Equity*

WC022 Witzenberg - Table A7 Consolidated Budgeted Cash Flows

| Description | Ref | 2012/13 | 2013/14 | 2014/15 | Current Year 2015/16 | | | | 2016/17 Medium Term Revenue & Expenditure Framework | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| R thousand | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Pre-audit outcome | Budget Year 2016/17 | Budget Year +1 2017/18 | Budget Year +2 2018/19 |
| CASH FLOW FROM OPERATING ACTIVITIES | | | | | | | | | | | |
| Receipts | | | | | | | | | | | |
| Property rates, penalties & collection charges | | 40,859 | 44,204 | 48,574 | 52,409 | 52,409 | 52,409 | 52,409 | 57,009 | 61,679 | 66,753 |
| Service charges | | 204,458 | 206,658 | 237,994 | 259,917 | 259,917 | 259,917 | 259,917 | 284,273 | 304,832 | 327,104 |
| Other revenue | | | – | – | 28,392 | 28,392 | 28,392 | 28,392 | 21,009 | 22,196 | 23,448 |
| Government - operating | 1 | 55,433 | 90,256 | 86,035 | 82,602 | 74,623 | 74,623 | 74,623 | 134,809 | 119,516 | 113,386 |
| Government - capital | 1 | 73,085 | 48,136 | 51,634 | 25,218 | 48,401 | 48,401 | 48,401 | 51,580 | 27,249 | 27,000 |
| Interest | | 7,849 | 10,600 | 13,595 | 7,880 | 7,880 | 7,880 | 7,880 | 9,954 | 10,340 | 10,713 |
| Dividends | | – | – | – | – | | – | – | – | – | – |
| Payments | | | | | | | | | | | |
| Suppliers and employees | | (276,253) | (319,266) | (325,744) | (391,189) | (397,957) | (397,957) | (397,957) | (476,993) | (487,599) | (507,539) |
| Finance charges | | (11,319) | (10,672) | (12,814) | (4,040) | (4,040) | (4,040) | (4,040) | (11,710) | (11,249) | (11,636) |
| Transfers and Grants | 1 | (767) | (813) | (922) | (831) | (831) | (831) | (831) | (881) | (930) | (976) |
| NET CASH FROM/(USED) OPERATING ACTIVITIES | | 93,344 | 69,104 | 98,351 | 60,355 | 68,792 | 68,792 | 68,792 | 69,050 | 46,035 | 48,253 |
| CASH FLOWS FROM INVESTING ACTIVITIES | | | | | | | | | | | |
| Receipts | | | | | | | | | | | |
| Proceeds on disposal of PPE | | 13 | 278 | 3,006 | – | – | – | – | – | – | – |
| Decrease (Increase) in non-current debtors | | (104) | 45 | (155) | – | – | – | – | – | – | – |
| Decrease (increase) other non-current receivables | | | | | – | – | – | – | – | – | – |
| Decrease (increase) in non-current investments | | | – | – | – | – | – | – | – | – | – |
| Payments | | | | | | | | | | | |
| Capital assets | | (87,865) | (59,814) | (64,040) | (52,768) | (58,060) | (58,060) | (58,060) | (69,728) | (39,178) | (29,582) |
| NET CASH FROM/(USED) INVESTING ACTIVITIES | | (87,957) | (59,491) | (61,188) | (52,768) | (58,060) | (58,060) | (58,060) | (69,728) | (39,178) | (29,582) |
| CASH FLOWS FROM FINANCING ACTIVITIES | | | | | | | | | | | |
| Receipts | | | | | | | | | | | |
| Short term loans | | | – | – | – | – | – | – | – | – | – |
| Borrowing long term/refinancing | | | – | – | 8,300 | 8,300 | 8,300 | 8,300 | – | – | – |
| Increase (decrease) in consumer deposits | | 121 | 178 | 434 | – | – | – | – | – | – | – |
| Payments | | | | | | | | | | | |
| Repayment of borrowing | | (7,217) | (7,582) | (8,277) | (10,475) | (10,475) | (10,475) | (10,475) | (9,736) | (3,302) | (2,297) |
| NET CASH FROM/(USED) FINANCING ACTIVITIES | | (7,096) | (7,404) | (7,843) | (2,175) | (2,175) | (2,175) | (2,175) | (9,736) | (3,302) | (2,297) |
| NET INCREASE/ (DECREASE) IN CASH HELD | | (1,709) | 2,209 | 29,320 | 5,412 | 8,556 | 8,556 | 8,556 | (10,414) | 3,554 | 16,374 |
| Cash/cash equivalents at the year begin: | 2 | 32,562 | 30,853 | 33,062 | 62,382 | 62,382 | 62,382 | 62,382 | 70,938 | 60,525 | 64,079 |
| Cash/cash equivalents at the year end: | 2 | 30,853 | 33,062 | 62,382 | 67,794 | 70,938 | 70,938 | 70,938 | 60,525 | 64,079 | 80,453 |

*References*

*1. Local/District municipalities to include transfers from/to District/Local Municipalities*

*2. Cash equivalents includes investments with maturities of 3 months or less*

WC022 Witzenberg - Table A8 Consolidated Cash backed reserves/accumulated surplus reconciliation

| Description | Ref | 2012/13 | 2013/14 | 2014/15 | Current Year 2015/16 | | | | 2016/17 Medium Term Revenue & Expenditure Framework | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| R thousand | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Pre-audit outcome | Budget Year 2016/17 | Budget Year +1 2017/18 | Budget Year +2 2018/19 |
| Cash and investments available | | | | | | | | | | | |
| Cash/cash equivalents at the year end | 1 | 30,853 | 33,062 | 62,382 | 67,794 | 70,938 | 70,938 | 70,938 | 60,525 | 64,079 | 80,453 |
| Other current investments > 90 days | | (0) | 1 | 1 | (29,036) | (28,871) | (28,871) | (28,871) | – | – | – |
| Non current assets - Investments | 1 | – | – | – | – | – | – | – | – | – | – |
| Cash and investments available: | | 30,853 | 33,063 | 62,383 | 38,758 | 42,067 | 42,067 | 42,067 | 60,525 | 64,079 | 80,453 |
| Application of cash and investments | | | | | | | | | | | |
| Unspent conditional transfers | | 7,170 | 2,297 | 3,780 | 7,768 | 7,768 | 7,768 | 7,768 | – | – | – |
| Unspent borrowing | | – | – | – | – | – | – | | – | – | – |
| Statutory requirements | 2 | | | | | | | | | | |
| Other working capital requirements | 3 | (3,879) | (6,819) | (6,514) | (13,387) | (9,581) | (9,581) | (9,581) | 10,187 | 21,937 | 41,804 |
| Other provisions | | | | | | | | | | | |
| Long term investments committed | 4 | – | – | – | – | – | – | – | – | – | – |
| Reserves to be backed by cash/investments | 5 | | | | | | | | | | |
| Total Application of cash and investments: | | 3,291 | (4,522) | (2,735) | (5,619) | (1,813) | (1,813) | (1,813) | 10,187 | 21,937 | 41,804 |
| Surplus(shortfall) | | 27,563 | 37,585 | 65,118 | 44,377 | 43,881 | 43,881 | 43,881 | 50,338 | 42,142 | 38,649 |

*References*

*1. Must reconcile with Budgeted Cash Flows*

*2. For example: VAT, taxation*

*3. Council approval for policy required - include sufficient working capital (e.g. allowing for a % of current debtors > 90 days as uncollectable)*

*4. For example: sinking fund requirements for borrowing*

*5. Council approval required for each reserve created and basis of cash backing of reserves*

WC022 Witzenberg - Table A9 Consolidated Asset Management

| Description | Ref | 2012/13 | 2013/14 | 2014/15 | Current Year 2015/16 | | | 2016/17 Medium Term Revenue & Expenditure Framework | | |
|---|---|---|---|---|---|---|---|---|---|---|
| R thousand | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2016/17 | Budget Year +1 2017/18 | Budget Year +2 2018/19 |
| CAPITAL EXPENDITURE | | | | | | | | | | |
| Total New Assets | 1 | 23,871 | 21,954 | 51,796 | 46,533 | 71,362 | 77,307 | 62,506 | 36,278 | 28,032 |
| *Infrastructure - Road transport* | | 11,038 | 3,713 | 15,646 | 4,350 | 15,683 | 17,563 | 1,020 | 7,410 | 18,000 |
| *Infrastructure - Electricity* | | 1,901 | 39 | 1,814 | 9,900 | 6,597 | 6,924 | 12,350 | 8,400 | 9,000 |
| *Infrastructure - Water* | | 2,269 | 1,810 | 13,809 | 8,413 | 17,180 | 20,919 | 32,205 | 15,990 | – |
| *Infrastructure - Sanitation* | | 2,003 | 761 | 12,715 | 10,906 | 15,288 | 15,288 | 11,355 | – | – |
| *Infrastructure - Other* | | – | – | – | 1,500 | 4,068 | 4,068 | – | – | – |
| Infrastructure | | *17,212* | *6,324* | *43,983* | *35,069* | *58,817* | *64,762* | *56,931* | *31,800* | *27,000* |
| Community | | 5,205 | 14,803 | 6,917 | 200 | 200 | 200 | – | 450 | – |
| Heritage assets | | – | – | – | – | – | – | – | – | – |
| Investment properties | | – | – | – | – | – | – | – | – | – |
| Other assets | 6 | 1,454 | 826 | 896 | 11,064 | 12,026 | 12,026 | 5,575 | 4,028 | 1,032 |
| Agricultural Assets | | – | – | – | – | – | – | – | – | – |
| Biological assets | | – | – | – | – | – | – | – | – | – |
| Intangibles | | – | – | – | 200 | 320 | 320 | – | – | – |
| Total Renewal of Existing Assets | 2 | 63,696 | 37,012 | 12,244 | 6,235 | 6,539 | 6,539 | 7,223 | 50 | 50 |
| *Infrastructure - Road transport* | | 20,381 | 8,277 | 819 | 3,500 | 3,500 | 3,500 | 3,600 | – | – |
| *Infrastructure - Electricity* | | 957 | 2,146 | 482 | – | – | – | – | – | – |
| *Infrastructure - Water* | | 23,022 | 7,707 | 1,681 | – | 145 | 145 | – | – | – |
| *Infrastructure - Sanitation* | | 14,020 | 12,282 | 5,893 | 1,025 | 1,025 | 1,025 | 1,823 | – | – |
| *Infrastructure - Other* | | – | 148 | – | – | – | – | – | – | – |
| Infrastructure | | *58,381* | *30,560* | *8,876* | *4,525* | *4,670* | *4,670* | *5,423* | – | – |
| Community | | 402 | 1,248 | 424 | 150 | 147 | 147 | 1,000 | – | – |
| Heritage assets | | – | – | – | – | – | – | – | – | – |
| Investment properties | | – | – | – | – | – | – | – | – | – |
| Other assets | 6 | 4,166 | 5,088 | 2,944 | 1,560 | 1,722 | 1,722 | 800 | 50 | 50 |
| Agricultural Assets | | – | – | – | – | – | – | – | – | – |
| Biological assets | | – | – | – | – | – | – | – | – | – |
| Intangibles | | 747 | 116 | – | – | – | – | – | – | – |
| Total Capital Expenditure | 4 | | | | | | | | | |
| *Infrastructure - Road transport* | | 31,419 | 11,990 | 16,466 | 7,850 | 19,183 | 21,063 | 4,620 | 7,410 | 18,000 |
| *Infrastructure - Electricity* | | 2,859 | 2,185 | 2,295 | 9,900 | 6,597 | 6,924 | 12,350 | 8,400 | 9,000 |
| *Infrastructure - Water* | | 25,291 | 9,517 | 15,491 | 8,413 | 17,326 | 21,064 | 32,205 | 15,990 | – |
| *Infrastructure - Sanitation* | | 16,023 | 13,044 | 18,608 | 11,931 | 16,313 | 16,313 | 13,178 | – | – |
| *Infrastructure - Other* | | – | 148 | – | 1,500 | 4,068 | 4,068 | – | – | – |
| Infrastructure | | *75,593* | *36,885* | *52,859* | *39,594* | *63,487* | *69,432* | *62,353* | *31,800* | *27,000* |
| Community | | 5,607 | 16,051 | 7,341 | 350 | 347 | 347 | 1,000 | 450 | – |
| Heritage assets | | – | – | – | – | – | – | – | – | – |
| Investment properties | | – | – | – | – | – | – | – | – | – |
| Other assets | | 5,620 | 5,914 | 3,840 | 12,624 | 13,748 | 13,748 | 6,375 | 4,078 | 1,082 |
| Agricultural Assets | | – | – | – | – | – | – | – | – | – |
| Biological assets | | – | – | – | – | – | – | – | – | – |
| Intangibles | | 747 | 116 | – | 200 | 320 | 320 | – | – | – |
| TOTAL CAPITAL EXPENDITURE - Asset class | 2 | 87,567 | 58,965 | 64,040 | 52,768 | 77,902 | 83,847 | 69,728 | 36,328 | 28,082 |
| ASSET REGISTER SUMMARY - PPE (WDV) | 5 | | | | | | | | | |
| *Infrastructure - Road transport* | | 123,439 | 118,812 | 128,125 | 133,874 | 144,010 | 145,891 | 145,975 | 148,985 | 162,398 |
| *Infrastructure - Electricity* | | 36,352 | 35,238 | 36,884 | 44,855 | 40,454 | 40,780 | 51,033 | 57,398 | 64,278 |
| *Infrastructure - Water* | | 107,340 | 124,094 | 136,818 | 143,530 | 151,474 | 155,213 | 184,238 | 197,145 | 193,929 |
| *Infrastructure - Sanitation* | | 42,128 | 58,172 | 76,013 | 86,222 | 89,622 | 89,622 | 99,355 | 96,019 | 92,541 |
| *Infrastructure - Other* | | 4,901 | 5,567 | 5,825 | 7,325 | 9,429 | 9,429 | 9,065 | 8,786 | 8,495 |
| Infrastructure | | *314,160* | *341,883* | *383,664* | *415,806* | *434,990* | *440,935* | *489,666* | *508,332* | *521,642* |
| Community | | 48,086 | 64,698 | 70,411 | 69,884 | 69,381 | 69,381 | 68,267 | 66,665 | 64,527 |
| Heritage assets | | – | – | – | – | – | – | – | – | – |
| Investment properties | | 48,012 | 49,596 | 49,010 | 48,300 | 48,300 | 48,300 | 48,300 | 48,300 | 48,300 |
| Other assets | | 192,874 | 191,789 | 194,743 | 193,010 | 185,957 | 92,407 | (20,175) | (170,996) | (330,803) |
| Agricultural Assets | | – | – | – | – | – | – | – | – | – |
| Biological assets | | – | – | – | – | – | – | – | – | – |
| Intangibles | | 1,859 | 1,349 | 723 | 1,757 | 1,757 | 1,757 | 723 | 723 | 723 |
| TOTAL ASSET REGISTER SUMMARY - PPE (WDV) | 5 | 604,991 | 649,316 | 698,551 | 728,757 | 740,385 | 652,780 | 586,781 | 453,025 | 304,388 |
| EXPENDITURE OTHER ITEMS | | | | | | | | | | |
| Depreciation & asset impairment | | 14,654 | 17,953 | 26,327 | 24,054 | 37,754 | 37,754 | 39,480 | 46,045 | 47,998 |
| Repairs and Maintenance by Asset Class | 3 | 13,524 | 14,994 | 18,470 | 20,275 | 21,539 | 21,539 | 22,197 | 25,115 | 26,476 |
| *Infrastructure - Road transport* | | 3,299 | 3,906 | 7,447 | 7,223 | 7,218 | 7,218 | 8,096 | 8,585 | 9,051 |
| *Infrastructure - Electricity* | | 4,126 | 3,442 | 2,780 | 4,442 | 4,442 | 4,442 | 4,743 | 5,088 | 5,342 |
| *Infrastructure - Water* | | 1,056 | 1,292 | 1,468 | 1,476 | 2,200 | 2,200 | 1,618 | 1,699 | 1,784 |
| *Infrastructure - Sanitation* | | 1,331 | 1,730 | 2,266 | 2,166 | 1,812 | 1,812 | 3,060 | 3,240 | 3,413 |
| *Infrastructure - Other* | | – | – | – | – | – | – | – | – | – |
| Infrastructure | | *9,813* | *10,369* | *13,961* | *15,308* | *15,673* | *15,673* | *17,517* | *18,612* | *19,590* |
| Community | | 1,204 | 1,053 | 1,535 | 1,454 | 1,746 | 1,746 | 1,873 | 1,880 | 2,018 |
| Heritage assets | | – | – | – | – | – | – | – | – | – |
| Investment properties | | – | – | – | – | – | – | – | – | – |
| Other assets | 6, 7 | 2,507 | 3,572 | 2,974 | 3,513 | 4,120 | 4,120 | 2,806 | 4,624 | 4,869 |
| TOTAL EXPENDITURE OTHER ITEMS | | 28,178 | 32,946 | 44,797 | 44,329 | 59,293 | 59,293 | 61,677 | 71,161 | 74,474 |
| *Renewal of Existing Assets as % of total capex* | | *72.7%* | *62.8%* | *19.1%* | *11.8%* | *8.4%* | *7.8%* | *10.4%* | *0.1%* | *0.2%* |
| *Renewal of Existing Assets as % of deprecn"* | | *434.7%* | *206.2%* | *46.5%* | *25.9%* | *17.3%* | *17.3%* | *18.3%* | *0.1%* | *0.1%* |
| *R&M as a % of PPE* | | *2.4%* | *2.5%* | *2.8%* | *3.0%* | *3.2%* | *3.2%* | *3.2%* | *3.6%* | *3.9%* |
| *Renewal and R&M as a % of PPE* | | *13.0%* | *8.0%* | *4.0%* | *4.0%* | *4.0%* | *4.0%* | *5.0%* | *6.0%* | *9.0%* |

*References*

*1. Detail of new assets provided in Table SA34a*

*2. Detail of renewal of existing assets provided in Table SA34b*

*3. Detail of Repairs and Maintenance by Asset Class provided in Table SA34c*

*4. Must reconcile to total capital expenditure on Budgeted Capital Expenditure*

*5. Must reconcile to 'Budgeted Financial Position' (written down value)*

*6. Donated/contributed and assets funded by finance leases to be allocated to the respective categor*

WC022 Witzenberg - Table A10 Consolidated basic service delivery measurement

| Description | Ref | 2012/13 | 2013/14 | 2014/15 | Current Year 2015/16 | | | 2016/17 Medium Term Revenue & Expenditure Framework | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | | Outcome | Outcome | Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2016/17 | Budget Year +1 2017/18 | Budget Year +2 2018/19 |
| Household service targets | 1 | | | | | | | | | |
| *Water:* | | | | | | | | | | |
| Piped water inside dwelling | | Not available | Not available | Not available | Not available | Not available | Not available | Not available | Not available | Not available |
| Piped water inside yard (but not in dwelling) | | 10,835 | 10,845 | 10,845 | 10,845 | 10,845 | 10,845 | 10,845 | 10,845 | 10,845 |
| Using public tap (at least min.service level) | 2 | 1,691 | 1,691 | 1,691 | 1,691 | 1,691 | 1,691 | 1,691 | 1,691 | 1,691 |
| Other water supply (at least min.service level) | 4 | – | – | – | – | – | – | – | – | – |
| *Minimum Service Level and Above sub-total* | | 12,526 | 12,536 | 12,536 | 12,536 | 12,536 | 12,536 | 12,536 | 12,536 | 12,536 |
| Using public tap (< min.service level) | 3 | – | – | – | – | – | – | – | – | – |
| Other water supply (< min.service level) | 4 | – | – | – | – | – | – | – | – | – |
| No water supply | | – | – | – | – | – | – | – | – | – |
| *Below Minimum Service Level sub-total* | | – | – | – | – | – | – | – | – | – |
| Total number of households | 5 | 12,526 | 12,536 | 12,536 | 12,536 | 12,536 | 12,536 | 12,536 | 12,536 | 12,536 |
| *Sanitation/sewerage:* | | | | | | | | | | |
| Flush toilet (connected to sewerage) | | 10,296 | 10,300 | 10,300 | 10,300 | 10,300 | 10,300 | 10,300 | 10,300 | 10,300 |
| Flush toilet (with septic tank) | | 735 | 730 | 730 | 730 | 730 | 730 | 730 | 730 | 730 |
| Chemical toilet | | – | – | – | – | – | – | – | – | – |
| Pit toilet (ventilated) | | – | – | – | – | – | – | – | – | – |
| Other toilet provisions (> min.service level) | | 1,691 | 1,691 | 1,691 | 1,691 | 1,691 | 1,691 | 1,691 | 1,691 | 1,691 |
| *Minimum Service Level and Above sub-total* | | 12,722 | 12,721 | 12,721 | 12,721 | 12,721 | 12,721 | 12,721 | 12,721 | 12,721 |
| Bucket toilet | | – | – | – | – | – | – | – | – | – |
| Other toilet provisions (< min.service level) | | – | – | – | – | – | – | – | – | – |
| No toilet provisions | | – | – | – | – | – | – | – | – | – |
| *Below Minimum Service Level sub-total* | | – | – | – | – | – | – | – | – | – |
| Total number of households | 5 | 12,722 | 12,721 | 12,721 | 12,721 | 12,721 | 12,721 | 12,721 | 12,721 | 12,721 |
| *Energy:* | | | | | | | | | | |
| Electricity (at least min.service level) | | 1,768 | 1,769 | 1,769 | 1,769 | 1,769 | 1,769 | 1,769 | 1,769 | 1,769 |
| Electricity - prepaid (min.service level) | | 8,855 | 8,856 | 8,856 | 8,856 | 8,856 | 8,856 | 8,856 | 8,856 | 8,856 |
| *Minimum Service Level and Above sub-total* | | 10,623 | 10,625 | 10,625 | 10,625 | 10,625 | 10,625 | 10,625 | 10,625 | 10,625 |
| Electricity (< min.service level) | | – | – | – | – | – | – | – | – | – |
| Electricity - prepaid (< min. service level) | | 2,190 | 2,408 | 2,408 | 2,408 | 2,408 | 2,408 | 2,408 | 2,408 | 2,408 |
| Other energy sources | | – | – | – | – | – | – | – | – | – |
| *Below Minimum Service Level sub-total* | | 2,190 | 2,408 | 2,408 | 2,408 | 2,408 | 2,408 | 2,408 | 2,408 | 2,408 |
| Total number of households | 5 | 12,813 | 13,033 | 13,033 | 13,033 | 13,033 | 13,033 | 13,033 | 13,033 | 13,033 |
| *Refuse:* | | | | | | | | | | |
| Removed at least once a week | | 11,057 | 11,067 | 11,067 | 11,067 | 11,067 | 11,067 | 11,067 | 11,067 | 11,067 |
| *Minimum Service Level and Above sub-total* | | 11,057 | 11,067 | 11,067 | 11,067 | 11,067 | 11,067 | 11,067 | 11,067 | 11,067 |
| Removed less frequently than once a week | | – | – | – | – | – | – | – | – | – |
| Using communal refuse dump | | – | – | – | – | – | – | – | – | – |
| Using own refuse dump | | – | – | – | – | – | – | – | – | – |
| Other rubbish disposal | | – | – | – | – | – | – | – | – | – |
| No rubbish disposal | | – | – | – | – | – | – | – | – | – |
| *Below Minimum Service Level sub-total* | | – | – | – | – | – | – | – | – | – |
| Total number of households | 5 | 11,057 | 11,067 | 11,067 | 11,067 | 11,067 | 11,067 | 11,067 | 11,067 | 11,067 |
| Households receiving Free Basic Service | 7 | | | | | | | | | |
| Water (6 kilolitres per household per month) | | – | – | – | – | – | – | – | – | – |
| Sanitation (free minimum level service) | | – | – | – | – | – | – | – | – | – |
| Electricity/other energy (50kwh per household per month) | | – | – | – | – | – | – | – | – | – |
| Refuse (removed at least once a week) | | – | – | – | – | – | – | – | – | – |
| Cost of Free Basic Services provided - Formal Settlements (R'000) | 8 | | | | | | | | | |
| Water (6 kilolitres per indigent household per month) | | – | – | – | – | – | – | – | – | – |
| Sanitation (free sanitation service to indigent households) | | – | – | – | – | – | – | – | – | – |
| Electricity/other energy (50kwh per indigent household per month) | | – | – | – | – | – | – | – | – | – |
| Refuse (removed once a week for indigent households) | | – | – | – | – | – | – | – | – | – |
| Cost of Free Basic Services provided - Informal Formal Settlements (R'000) | | – | – | – | – | – | – | – | – | – |
| Total cost of FBS provided | | – | – | – | – | – | – | – | – | – |
| Highest level of free service provided per household | | | | | | | | | | |
| Property rates (R value threshold) | | | | | | | | | | |
| Water (kilolitres per household per month) | | | | | | | | | | |
| Sanitation (kilolitres per household per month) | | | | | | | | | | |
| Sanitation (Rand per household per month) | | | | | | | | | | |
| Electricity (kwh per household per month) | | | | | | | | | | |
| Refuse (average litres per week) | | | | | | | | | | |
| Revenue cost of subsidised services provided (R'000) | 9 | | | | | | | | | |
| Property rates (tariff adjustment) ( impermissable values per section 17 of MPRA) | | | | | | | | | | |
| Property rates exemptions, reductions and rebates and impermissable values in excess of section 17 of MPRA) | | 658 | 862 | 2,545 | 5,080 | 5,080 | 5,080 | 5,080 | 7,890 | 8,502 |
| Water (in excess of 6 kilolitres per indigent household per month) | | 2,872 | 2,872 | 3,276 | 3,342 | 3,342 | 3,342 | 3,342 | 3,574 | 3,821 |
| Sanitation (in excess of free sanitation service to indigent households) | | 4,280 | 4,293 | 4,971 | 5,712 | 5,712 | 5,712 | 5,712 | 6,110 | 6,537 |
| Electricity/other energy (in excess of 50 kwh per indigent household per month) | | 1,799 | 2,609 | 1,642 | 2,332 | 2,332 | 2,332 | 2,332 | 2,462 | 2,588 |
| Refuse (in excess of one removal a week for indigent households) | | 4,645 | 4,656 | 5,469 | 6,263 | 6,263 | 6,263 | 6,263 | 6,701 | 7,170 |
| Municipal Housing - rental rebates | | | | | | | | | | |
| Housing - top structure subsidies | 6 | | | | | | | | | |
| Other | | | | | | | | | | |
| Total revenue cost of subsidised services provided | | 14,253 | 15,292 | 17,904 | 22,729 | 22,729 | 22,729 | 22,729 | 26,737 | 28,618 |

*References*

*1. Include services provided by another entity; e.g. Eskom*

*2. Stand distance <= 200m from dwelling*

*3. Stand distance > 200m from dwelling*

*4. Borehole, spring, rain-water tank etc.*

*5. Must agree to total number of households in municipal area (informal settlements receiving services must be included)*

*6. Include value of subsidy provided by municipality above provincial subsidy level*

*7. Show number of households receiving at least these levels of services completely free (informal settlements must be included)*

*8. Must reflect the cost to the municipality of providing the Free Basic Service*

WC022 Witzenberg - Supporting Table SA1 Supportinging detail to 'Budgeted Financial Performance'

| Description | Ref | 2012/13 | 2013/14 | 2014/15 | Current Year 2015/16 | | | | 2016/17 Medium Term Revenue & Expenditure Framework | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| R thousand | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Pre-audit outcome | Budget Year 2016/17 | Budget Year +1 2017/18 | Budget Year +2 2018/19 |
| REVENUE ITEMS: | | | | | | | | | | | |
| Property rates | 6 | | | | | | | | | | |
| Total Property Rates | | 44,710 | 48,189 | 51,019 | 60,396 | 60,396 | 60,396 | 60,396 | 67,515 | 72,916 | 78,749 |
| *less Revenue Foregone (exemptions, reductions and rebates and impermissable values in excess of section 17 of MPRA)* | | 658 | 862 | 2,545 | 5,080 | 5,080 | 5,080 | 5,080 | 7,890 | 8,502 | 9,170 |
| Net Property Rates | | 44,051 | 47,327 | 48,474 | 55,316 | 55,316 | 55,316 | 55,316 | 59,625 | 64,414 | 69,579 |
| Service charges - electricity revenue | 6 | | | | | | | | | | |
| Total Service charges - electricity revenue | | 148,438 | 158,961 | 173,257 | 200,861 | 200,861 | 200,861 | 200,861 | 217,876 | 235,280 | 254,068 |
| *less Revenue Foregone (in excess of 50 kwh per indigent household per month)* | | 1,799 | 2,609 | 1,642 | 2,332 | 2,332 | 2,332 | 2,332 | 2,462 | 2,588 | 2,718 |
| *less Cost of Free Basis Services (50 kwh per indigent household per month)* | | – | – | – | – | – | – | | – | – | – |
| Net Service charges - electricity revenue | | 146,639 | 156,352 | 171,615 | 198,529 | 198,529 | 198,529 | 198,529 | 215,414 | 232,691 | 251,350 |
| Service charges - water revenue | 6 | | | | | | | | | | |
| Total Service charges - water revenue | | 30,753 | 36,609 | 34,393 | 38,328 | 38,328 | 38,328 | 38,328 | 42,778 | 44,917 | 47,163 |
| *less Revenue Foregone (in excess of 6 kilolitres per indigent household per month)* | | 2,872 | 2,872 | 3,276 | 3,342 | 3,342 | 3,342 | 3,342 | 3,574 | 3,821 | 4,013 |
| *less Cost of Free Basis Services (6 kilolitres per indigent household per month)* | | – | – | – | – | – | – | | – | – | – |
| Net Service charges - water revenue | | 27,881 | 33,737 | 31,117 | 34,986 | 34,986 | 34,986 | 34,986 | 39,203 | 41,096 | 43,150 |
| Service charges - sanitation revenue | | | | | | | | | | | |
| Total Service charges - sanitation revenue | | 20,291 | 21,277 | 24,033 | 24,195 | 24,195 | 24,195 | 24,195 | 26,079 | 27,462 | 28,841 |
| *less Revenue Foregone (in excess of free sanitation service to indigent households)* | | 4,280 | 4,293 | 4,971 | 5,712 | 5,712 | 5,712 | 5,712 | 6,110 | 6,537 | 6,863 |
| *less Cost of Free Basis Services (free sanitation service to indigent households)* | | – | – | – | – | – | – | | – | – | – |
| Net Service charges - sanitation revenue | | 16,011 | 16,984 | 19,061 | 18,484 | 18,484 | 18,484 | 18,484 | 19,968 | 20,925 | 21,977 |
| Service charges - refuse revenue | 6 | | | | | | | | | | |
| Total refuse removal revenue | | 20,861 | 21,877 | 24,323 | 25,584 | 25,584 | 25,584 | 25,584 | 27,120 | 28,612 | 30,042 |
| Total landfill revenue | | | | | | | – | – | | | |
| *less Revenue Foregone (in excess of one removal a week to indigent households)* | | 4,645 | 4,656 | 5,469 | 6,263 | 6,263 | 6,263 | 6,263 | 6,701 | 7,170 | 7,528 |
| *less Cost of Free Basis Services (removed once a week to indigent households)* | | – | – | – | – | – | – | | – | – | – |
| Net Service charges - refuse revenue | | 16,216 | 17,221 | 18,854 | 19,321 | 19,321 | 19,321 | 19,321 | 20,419 | 21,442 | 22,514 |
| Other Revenue by source | | | | | | | | | | | |
| *Fuel Levy* | | | | | | | | | | | |
| *Other Revenue* | 3 | 10,624 | (4,148) | 4,261 | 4,584 | 4,584 | 4,584 | 4,584 | 4,272 | 4,503 | 4,734 |
| Total 'Other' Revenue | 1 | 10,624 | (4,148) | 4,261 | 4,584 | 4,584 | 4,584 | 4,584 | 4,272 | 4,503 | 4,734 |
| EXPENDITURE ITEMS: | | | | | | | | | | | |
| Employee related costs | | | | | | | | | | | |
| Basic Salaries and Wages | 2 | 60,492 | 64,581 | 70,039 | 82,651 | 82,588 | 82,588 | 82,588 | 85,594 | 92,316 | 99,989 |
| Pension and UIF Contributions | | 10,670 | 11,850 | 12,037 | 14,057 | 14,057 | 14,057 | 14,057 | 14,891 | 16,074 | 17,342 |
| Medical Aid Contributions | | 4,305 | 4,871 | 5,102 | 6,268 | 6,268 | 6,268 | 6,268 | 7,003 | 7,557 | 8,137 |
| Overtime | | 4,559 | 5,444 | 6,437 | 4,397 | 4,620 | 4,620 | 4,620 | 7,338 | 7,889 | 8,478 |
| Performance Bonus | | – | – | – | 785 | 785 | 785 | 785 | 767 | 805 | 845 |
| Motor Vehicle Allowance | | 3,523 | 3,709 | 3,935 | 4,777 | 4,777 | 4,777 | 4,777 | 5,151 | 6,061 | 5,941 |
| Cellphone Allowance | | – | – | – | – | – | – | – | – | – | – |
| Housing Allowances | | 676 | 812 | 773 | 961 | 961 | 961 | 961 | 5,334 | 5,768 | 6,237 |
| Other benefits and allowances | | 12,523 | 13,460 | 16,305 | 16,375 | 16,161 | 16,161 | 16,161 | 16,469 | 17,728 | 18,990 |
| Payments in lieu of leave | | 291 | 634 | 536 | 750 | 750 | 750 | 750 | 750 | 791 | 831 |
| Long service awards | | 279 | 424 | 419 | 347 | 347 | 347 | 347 | 367 | 388 | 407 |
| Post-retirement benefit obligations | 4 | – | – | – | – | – | – | – | – | – | – |
| *sub-total* | 5 | 97,319 | 105,785 | 115,583 | 131,367 | 131,314 | 131,314 | 131,314 | 143,665 | 155,377 | 167,198 |
| Less: Employees costs capitalised to PPE | | 389 | 215 | 171 | – | – | – | – | – | – | – |
| Total Employee related costs | 1 | 96,930 | 105,570 | 115,412 | 131,367 | 131,314 | 131,314 | 131,314 | 143,665 | 155,377 | 167,198 |
| Contributions recognised - capital | | | | | | | | | | | |
| *Contract 1* | | – | – | – | – | – | – | – | – | – | – |
| *Contract 2* | | – | – | – | – | – | – | – | – | – | – |
| *Contract 3* | | – | – | – | – | – | – | – | – | – | – |
| *Contract 4* | | – | – | – | – | – | – | – | – | – | – |
| *Contract 5* | | – | – | – | – | – | – | – | – | – | – |
| *[Default]* | | – | – | – | – | – | – | – | – | – | – |
| Total Contributions recognised - capital | | – | – | – | – | – | – | – | – | – | – |
| Depreciation & asset impairment | | | | | | | | | | | |
| Depreciation of Property, Plant & Equipment | | 14,654 | 17,953 | 26,327 | 24,054 | 37,754 | 37,754 | 37,754 | 39,480 | 46,045 | 47,998 |
| Lease amortisation | | | | | | | | | | | |
| Capital asset impairment | | | | | | | | | | | |
| Depreciation resulting from revaluation of PPE | 10 | | | | | | | | | | |
| Total Depreciation & asset impairment | 1 | 14,654 | 17,953 | 26,327 | 24,054 | 37,754 | 37,754 | 37,754 | 39,480 | 46,045 | 47,998 |
| Bulk purchases | | | | | | | | | | | |
| Electricity Bulk Purchases | | 118,181 | 125,407 | 138,170 | 162,744 | 162,744 | 162,744 | 162,744 | 179,221 | 193,559 | 209,043 |
| Water Bulk Purchases | | – | – | – | – | – | – | – | – | – | – |
| Total bulk purchases | 1 | 118,181 | 125,407 | 138,170 | 162,744 | 162,744 | 162,744 | 162,744 | 179,221 | 193,559 | 209,043 |
| Transfers and grants | | | | | | | | | | | |
| Cash transfers and grants | | 767 | 812 | 922 | 831 | 819 | 819 | 819 | 881 | 930 | 976 |
| Non-cash transfers and grants | | – | – | – | – | – | – | – | – | – | – |
| Total transfers and grants | 1 | 767 | 812 | 922 | 831 | 819 | 819 | 819 | 881 | 930 | 976 |
| Contracted services | | | | | | | | | | | |
| *Contract 1* | | – | – | – | – | – | – | – | – | – | – |
| *Contract 2* | | – | – | – | – | – | – | – | – | – | – |
| *[Default]* | | 8,838 | 9,904 | 12,287 | 12,084 | 14,779 | 14,779 | 14,779 | 14,929 | 15,381 | 16,298 |
| *sub-total* | 1 | 8,838 | 9,904 | 12,287 | 12,084 | 14,779 | 14,779 | 14,779 | 14,929 | 15,381 | 16,298 |
| Allocations to organs of state: | | | | | | | | | | | |
| Electricity | | – | – | – | – | – | – | – | – | – | – |
| Water | | – | – | – | – | – | – | – | – | – | – |
| Sanitation | | – | – | – | – | – | – | – | – | – | – |
| Other | | – | – | – | – | – | – | – | – | – | – |
| Total contracted services | | 8,838 | 9,904 | 12,287 | 12,084 | 14,779 | 14,779 | 14,779 | 14,929 | 15,381 | 16,298 |
| Other Expenditure By Type | | | | | | | | | | | |
| Collection costs | | 299 | 155 | 519 | 800 | 800 | 800 | 800 | 1,041 | 1,103 | 1,169 |
| Contributions to 'other' provisions | | – | – | – | – | – | – | – | – | – | – |
| Consultant fees | | – | – | – | – | – | – | – | – | – | – |
| Audit fees | | – | – | – | – | – | – | – | – | – | – |
| General expenses | 3 | 57,493 | 75,363 | 60,814 | 80,225 | 78,091 | 78,091 | 78,091 | 128,668 | 112,146 | 103,196 |
| *List Other Expenditure by Type* | | | | | | | | | | | |
| Total 'Other' Expenditure | 1 | 57,792 | 75,518 | 61,333 | 81,025 | 78,891 | 78,891 | 78,891 | 129,709 | 113,250 | 104,365 |
| by Expenditure Item | 8 | | | | | | | | | | |
| Employee related costs | | | | | | | | | | | |
| Other materials | | 13,524 | 14,994 | 18,470 | 20,275 | 21,539 | 21,539 | 22,197 | 22,197 | 25,115 | 26,476 |
| Contracted Services | | | | | | | | | | | |
| Other Expenditure | | | | | | | | | | | |
| Total Repairs and Maintenance Expenditure | 9 | 13,524 | 14,994 | 18,470 | 20,275 | 21,539 | 21,539 | 22,197 | 22,197 | 25,115 | 26,476 |

WC022 Witzenberg - Supporting Table SA2 Consolidated Matrix Financial Performance Budget (revenue source/expenditure type & dept.)

| Description<br>R thousand | Ref<br>1 | Vote 1 - Budget & Treasury Office | Vote 2 - Civil Services | Vote 3 - Community & Social Services | Vote 4 - Corporate Services | Vote 5 - Electricity | Vote 6 - Executive & Council | Vote 7 - Housing | Vote 8 - Planning | Vote 9 - Public Safety | Vote 10 - Sport & Recreation | Total |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Revenue By Source | | | | | | | | | | | | |
| Property rates | | 60,005 | – | – | – | – | – | (180) | – | (200) | – | 59,625 |
| Property rates - penalties & collection charges | | 1,400 | – | – | – | – | – | – | – | – | – | 1,400 |
| Service charges - electricity revenue | | – | – | – | – | 215,414 | – | – | – | – | – | 215,414 |
| Service charges - water revenue | | – | 39,203 | – | – | – | – | – | – | – | – | 39,203 |
| Service charges - sanitation revenue | | – | 19,968 | – | – | – | – | – | – | – | – | 19,968 |
| Service charges - refuse revenue | | – | 20,419 | – | – | – | – | – | – | – | – | 20,419 |
| Service charges - other | | – | 16,386 | – | – | 2,462 | – | – | 510 | 1 | – | 19,359 |
| Rental of facilities and equipment | | – | – | 379 | – | – | 767 | 1 | – | – | 8,327 | 9,475 |
| Interest earned - external investments | | 4,480 | – | – | – | – | – | – | – | – | – | 4,480 |
| Interest earned - outstanding debtors | | 66 | 4,541 | – | – | 600 | – | 268 | – | – | – | 5,474 |
| Dividends received | | – | – | – | – | – | – | – | – | – | – | – |
| Fines | | – | – | 15 | – | – | – | – | – | 13,005 | – | 13,020 |
| Licences and permits | | – | – | 93 | – | – | – | – | – | 75 | – | 168 |
| Agency services | | – | – | – | – | – | – | – | – | 4,274 | – | 4,274 |
| Other revenue | | 1,585 | 29 | 216 | 544 | 32 | 182 | 595 | 900 | 12 | 175 | 4,272 |
| Transfers recognised - operational | | 9,294 | 120 | 69,395 | – | – | – | 56,000 | – | – | – | 134,809 |
| Gains on disposal of PPE | | – | 2 | – | – | – | – | – | – | – | – | 2 |
| Total Revenue (excluding capital transfers and contributions) | | 76,831 | 100,669 | 70,098 | 544 | 218,508 | 949 | 56,685 | 1,410 | 17,168 | 8,502 | 551,364 |
| Expenditure By Type | | | | | | | | | | | | |
| Employee related costs | | 13,715 | 36,497 | 18,061 | 14,811 | 10,871 | 15,360 | 2,672 | 3,462 | 12,628 | 15,588 | 143,665 |
| Remuneration of councillors | | – | – | – | – | – | 9,465 | – | – | – | – | 9,465 |
| Debt impairment | | 4,396 | 10,356 | – | – | 887 | – | – | – | 10,000 | – | 25,640 |
| Depreciation & asset impairment | | 761 | 25,430 | 829 | 1,541 | 4,569 | 3,025 | 61 | 82 | 1,041 | 2,139 | 39,480 |
| Finance charges | | 737 | 3,804 | 9 | 6,590 | 301 | 38 | – | – | 214 | 18 | 11,710 |
| Bulk purchases | | – | – | – | – | 179,221 | – | – | – | – | – | 179,221 |
| Other materials | | – | – | – | – | – | – | – | – | – | – | – |
| Contracted services | | 2,988 | 4,346 | 129 | 460 | 531 | 1,670 | 573 | 153 | 1,704 | 2,375 | 14,929 |
| Transfers and grants | | – | – | – | 700 | – | 182 | – | – | – | – | 881 |
| Other expenditure | | 14,319 | 27,390 | 5,696 | 4,687 | 7,859 | 5,746 | 56,553 | 429 | 3,352 | 3,678 | 129,709 |
| Loss on disposal of PPE | | – | – | – | – | – | – | – | – | – | – | – |
| Total Expenditure | | 36,916 | 107,823 | 24,724 | 28,789 | 204,239 | 35,485 | 59,860 | 4,126 | 28,939 | 23,799 | 554,700 |
| Surplus/(Deficit) | | 39,914 | (7,154) | 45,374 | (28,245) | 14,269 | (34,536) | (3,175) | (2,715) | (11,771) | (15,297) | (3,336) |
| Transfers recognised - capital | | | | | | | | | | | | – |
| Contributions recognised - capital | | | | | | | | | | | | – |
| Contributed assets | | | | | | | | | | | | – |
| Surplus/(Deficit) after capital transfers & contributions | | 39,914 | (7,154) | 45,374 | (28,245) | 14,269 | (34,536) | (3,175) | (2,715) | (11,771) | (15,297) | (3,336) |

WC022 Witzenberg - Supporting Table SA3 Supportinging detail to 'Budgeted Financial Position'

| Description | Ref | 2012/13 | 2013/14 | 2014/15 | Current Year 2015/16 | | | | 2016/17 Medium Term Revenue & Expenditure Framework | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| R thousand | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Pre-audit outcome | Budget Year 2016/17 | Budget Year +1 2017/18 | Budget Year +2 2018/19 |
| ASSETS | | | | | | | | | | | |
| Call investment deposits | | | | | | | | | | | |
| Call deposits < 90 days | | 21,914 | – | – | – | – | – | – | – | – | – |
| Other current investments > 90 days | | – | – | – | – | – | – | – | – | – | – |
| Total Call investment deposits | 2 | 21,914 | – | – | – | – | – | – | – | – | – |
| Consumer debtors | | | | | | | | | | | |
| Consumer debtors | | 131,132 | 164,225 | 194,370 | 148,967 | 148,967 | 148,967 | 148,967 | 164,227 | 180,335 | 197,250 |
| Less: Provision for debt impairment | | (93,333) | (118,596) | (140,081) | (99,603) | (103,603) | (103,603) | (103,603) | (129,243) | (156,343) | (184,903) |
| Total Consumer debtors | 2 | 37,799 | 45,629 | 54,289 | 49,364 | 45,364 | 45,364 | 45,364 | 34,984 | 23,993 | 12,346 |
| Debt impairment provision | | | | | | | | | | | |
| Balance at the beginning of the year | | (69,849) | (93,333) | (123,872) | (78,849) | (78,849) | (78,849) | (78,849) | (103,603) | (129,243) | (156,343) |
| Contributions to the provision | | (23,484) | (30,548) | (28,610) | (20,754) | (24,754) | (24,754) | (24,754) | (25,640) | (27,100) | (28,561) |
| Bad debts written off | | – | 9 | 6 | – | – | – | – | – | – | – |
| Balance at end of year | | (93,333) | (123,872) | (152,477) | (99,603) | (103,603) | (103,603) | (103,603) | (129,243) | (156,343) | (184,903) |
| Property, plant and equipment (PPE) | | | | | | | | | | | |
| PPE at cost/valuation (excl. finance leases) | | 662,269 | 721,673 | 790,471 | 839,592 | 844,884 | 844,884 | 844,884 | 914,612 | 953,790 | 983,372 |
| Leases recognised as PPE | 3 | – | – | – | 691 | 691 | 691 | 691 | – | – | – |
| Less: Accumulated depreciation | | 107,397 | 123,302 | 141,652 | 162,393 | 176,093 | 176,093 | 176,093 | 215,573 | 261,619 | 309,617 |
| Total Property, plant and equipment (PPE) | 2 | 554,872 | 598,370 | 648,818 | 677,890 | 669,482 | 669,482 | 669,482 | 699,038 | 692,171 | 673,755 |
| LIABILITIES | | | | | | | | | | | |
| Current liabilities - Borrowing | | | | | | | | | | | |
| Short term loans (other than bank overdraft) | | – | – | – | – | – | – | – | – | – | – |
| Current portion of long-term liabilities | | 7,545 | 8,290 | 8,860 | 8,860 | 8,860 | 8,860 | 8,860 | 8,860 | 8,774 | 1,660 |
| Total Current liabilities - Borrowing | | 7,545 | 8,290 | 8,860 | 8,860 | 8,860 | 8,860 | 8,860 | 8,860 | 8,774 | 1,660 |
| Trade and other payables | | | | | | | | | | | |
| Trade and other creditors | | 45,404 | 37,432 | 46,114 | 40,364 | 40,364 | 40,364 | 40,364 | 49,297 | 51,287 | 60,789 |
| Unspent conditional transfers | | 7,170 | 2,297 | 3,780 | 7,768 | 7,768 | 7,768 | 7,768 | | – | – |
| VAT | | – | – | – | – | – | – | – | – | – | – |
| Total Trade and other payables | 2 | 52,574 | 39,729 | 49,893 | 48,132 | 48,132 | 48,132 | 48,132 | 49,297 | 51,287 | 60,789 |
| Non current liabilities - Borrowing | | | | | | | | | | | |
| Borrowing | 4 | 32,335 | 25,709 | 18,349 | 16,274 | 16,274 | 16,274 | 16,274 | 9,038 | 6,736 | 4,439 |
| Finance leases (including PPP asset element) | | – | – | – | – | – | – | – | – | – | – |
| Total Non current liabilities - Borrowing | | 32,335 | 25,709 | 18,349 | 16,274 | 16,274 | 16,274 | 16,274 | 9,038 | 6,736 | 4,439 |
| Provisions - non-current | | | | | | | | | | | |
| Retirement benefits | | 57,154 | 71,101 | 74,528 | 67,234 | 67,234 | 67,234 | 67,234 | 70,596 | 67,066 | 63,713 |
| *List other major provision items* | | | | | | – | | | | | |
| Refuse landfill site rehabilitation | | 16,775 | 8,485 | 66,794 | 27,723 | 27,723 | 27,723 | 27,723 | 29,110 | 27,654 | 26,271 |
| Other | | – | – | – | – | – | – | – | – | – | – |
| Total Provisions - non-current | | 73,929 | 79,586 | 141,322 | 94,958 | 94,958 | 94,958 | 94,958 | 99,705 | 94,720 | 89,984 |
| CHANGES IN NET ASSETS | | | | | | | | | | | |
| Accumulated Surplus/(Deficit) | | | | | | | | | | | |
| Accumulated Surplus/(Deficit) - opening balance | | 417,428 | 506,163 | 549,388 | 628,968 | 628,968 | 628,968 | 628,968 | 642,616 | 672,012 | 671,824 |
| GRAP adjustments | | – | – | – | – | – | – | – | – | – | – |
| Restated balance | | 417,428 | 506,163 | 549,388 | 628,968 | 628,968 | 628,968 | 628,968 | 642,616 | 672,012 | 671,824 |
| Surplus/(Deficit) | | 90,543 | 50,700 | 74,139 | 22,046 | 13,647 | 13,647 | 13,647 | 29,396 | (188) | 68 |
| Appropriations to Reserves | | (15,673) | (13,310) | (12,504) | – | | – | – | – | – | – |
| Transfers from Reserves | | 13,486 | 12,656 | 12,293 | | | – | – | | | |
| Depreciation offsets | | – | – | – | – | – | – | – | – | – | – |
| Other adjustments | | 378 | (6,822) | 357 | 700 | | – | – | | | |
| Accumulated Surplus/(Deficit) | 1 | 506,163 | 549,388 | 623,673 | 651,714 | 642,616 | 642,616 | 642,616 | 672,012 | 671,824 | 671,892 |
| Reserves | | | | | | | | | | | |
| Housing Development Fund | | – | – | – | – | – | – | – | – | – | – |
| Capital replacement | | 8,566 | 9,219 | 9,430 | 9,219 | 9,219 | 9,219 | 9,219 | 19,068 | 10,998 | 2,582 |
| Self-insurance | | – | – | – | – | – | – | – | – | – | – |
| Other reserves | | – | – | – | – | – | – | – | – | – | – |
| Revaluation | | – | – | – | – | – | – | – | – | – | – |
| Total Reserves | 2 | 8,566 | 9,219 | 9,430 | 9,219 | 9,219 | 9,219 | 9,219 | 19,068 | 10,998 | 2,582 |
| TOTAL COMMUNITY WEALTH/EQUITY | 2 | 514,729 | 558,607 | 633,103 | 660,933 | 651,835 | 651,835 | 651,835 | 691,079 | 682,822 | 674,474 |

Total capital expenditure includes expenditure on nationally significant priorities:

| Provision of basic services | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | | | | |

WC022 Witzenberg - Supporting Table SA4 Reconciliation of IDP strategic objectives and budget (revenue)

| Strategic Objective | Goal | Goal Code | Ref | 2012/13 | 2013/14 | 2014/15 | Current Year 2015/16 | | | 2016/17 Medium Term Revenue & Expenditure Framework | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| R thousand | | | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2016/17 | Budget Year +1 2017/18 | Budget Year +2 2018/19 |
| Essential Services | 1.1 Sustainable provision & maintenance of basic infrastructure | | | 283,023 | 282,909 | 310,876 | 333,538 | 366,277 | 366,277 | 386,865 | 387,155 | 412,118 |
| Essential Services | 1.2 Provide for the needs of informal settlements through improved services | | | – | – | – | – | – | – | – | – | – |
| Governance | 2.1 Support Institutional Transformation & Development | | | 7,764 | (7,751) | 15,858 | 9,727 | 10,166 | 10,166 | 2,443 | 1,493 | 1,568 |
| Governance | 2.2 Ensure financial viability. | | | 58,711 | 60,059 | 64,944 | 68,307 | 68,867 | 68,867 | 76,831 | 79,244 | 84,855 |
| Governance | 2.3 To maintain and strengthen relations with international- & inter-governmental partners as well as the local community through the creation of participative structures | | | 3,102 | 3,488 | 4,312 | 50 | 546 | 546 | 250 | 50 | 53 |
| Communal Services | 3.1 Provide & maintain facilities that make citizens feel at home. | | | 43,339 | 63,076 | 45,225 | 25,093 | 17,979 | 17,979 | 73,952 | 57,115 | 45,224 |
| Socio-Economic Support Services | 4.1 Support the poor & vulnerable through programmes & policy | | | 29,919 | 32,687 | 35,429 | 39,796 | 39,796 | 39,796 | 43,057 | 46,941 | 52,188 |
| Socio-Economic Support Services | 4.2 Create an enabling environment to attract investment & support local economy | | | 1,319 | 216 | 1,317 | 658 | 658 | 658 | 698 | 736 | 773 |
| Allocations to other priorities | | | 2 | | | | | | | | | |
| Total Revenue (excluding capital transfers and contributions) | | | 1 | 427,177 | 434,684 | 477,961 | 477,170 | 504,290 | 504,290 | 584,096 | 572,735 | 596,778 |

WC022 Witzenberg - Supporting Table SA5 Reconciliation of IDP strategic objectives and budget (operating expenditure)

| Strategic Objective | Goal | Goal Code | Ref | 2012/13 | 2013/14 | 2014/15 | Current Year 2015/16 | | | 2016/17 Medium Term Revenue & Expenditure Framework | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| R thousand | | | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2016/17 | Budget Year +1 2017/18 | Budget Year +2 2018/19 |
| Essential Services | 1.1 Sustainable provision & maintenance of basic infrastructure | | | 212,635 | 237,671 | 255,567 | 298,129 | 321,544 | 321,544 | 339,446 | 367,527 | 393,426 |
| Essential Services | 1.2 Provide for the needs of informal settlements through improved services | | | 4,722 | 5,546 | 6,730 | 6,636 | 6,636 | 6,636 | 7,034 | 7,421 | 7,792 |
| Governance | 2.1 Support Institutional Transformation & Development | | | 27,319 | 31,360 | 33,986 | 37,222 | 36,847 | 36,847 | 36,024 | 38,643 | 41,028 |
| Governance | 2.2 Ensure financial viability. | | | 25,823 | 25,436 | 30,530 | 36,929 | 37,789 | 37,789 | 38,587 | 39,068 | 41,574 |
| Governance | 2.3 To maintain and strengthen relations with international- & inter-governmental partners as well as the local community through the | | | 19,942 | 22,442 | 21,445 | 23,455 | 24,558 | 24,558 | 25,215 | 26,931 | 28,624 |
| Communal Services | 3.1 Provide & maintain facilities that make citizens feel at home. | | | 41,772 | 57,286 | 49,228 | 46,136 | 38,768 | 38,768 | 100,554 | 86,531 | 77,022 |
| Socio-Economic Support Services | 4.1 Support the poor & vulnerable through programmes & policy | | | 3,324 | 2,864 | 4,717 | 5,058 | 5,569 | 5,569 | 5,980 | 4,822 | 5,141 |
| Socio-Economic Support Services | 4.2 Create an enabling environment to attract investment & support local economy. | | | 1,498 | 1,494 | 1,619 | 1,560 | 1,560 | 1,560 | 1,861 | 1,979 | 2,103 |
| Allocations to other priorities | | | | | | | | | | | | |
| Total Expenditure | | | 1 | 337,034 | 384,100 | 403,821 | 455,124 | 473,270 | 473,270 | 554,700 | 572,923 | 596,710 |

WC022 Witzenberg - Supporting Table SA6 Reconciliation of IDP strategic objectives and budget (capital expenditure)

| Strategic Objective | Goal | Goal Code | Ref | 2012/13 | 2013/14 | 2014/15 | Current Year 2015/16 | | | 2016/17 Medium Term Revenue & Expenditure Framework | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| R thousand | | | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2016/17 | Budget Year +1 2017/18 | Budget Year +2 2018/19 |
| Essential Services | 1.1 Sustainable provision & maintenance of basic infrastructure | A | | 76,858 | 39,635 | 54,461 | 42,134 | 66,391 | 66,391 | 66,448 | 35,987 | 28,500 |
| Essential Services | 1.2 Provide for the needs of informal settlements through improved services | B | | – | – | 411 | – | 10 | 10 | – | – | – |
| Governance | 2.1 Support Institutional Transformation & Development | C | | 2,069 | 716 | 548 | 350 | 513 | 513 | 1,150 | 70 | 70 |
| Governance | 2.2 Ensure financial viability. | D | | 0 | 135 | 118 | 350 | 425 | 425 | 130 | 560 | 600 |
| Governance | 2.3 To maintain and strengthen relations with international- & inter-governmental partners as well as the local community through the | E | | – | – | – | – | – | – | – | – | – |
| Communal Services | 3.1 Provide & maintain facilities that make citizens feel at home. | F | | 8,639 | 18,479 | 8,502 | 9,934 | 10,564 | 10,564 | 2,000 | 2,561 | 412 |
| Socio-Economic Support Services | 4.1 Support the poor & vulnerable through programmes & policy | G | | – | – | – | – | – | – | – | – | – |
| Socio-Economic Support Services | 4.2 Create an enabling environment to attract investment & support local economy. | H | | – | – | – | – | – | – | – | – | – |
| Allocations to other priorities | | | 3 | | | | | | | | | |
| Total Capital Expenditure | | | 1 | 87,567 | 58,965 | 64,040 | 52,768 | 77,902 | 77,902 | 69,728 | 39,178 | 29,582 |

WC022 Witzenberg - Supporting Table SA7 Measureable performance objectives

| Description | Unit of measurement | 2012/13 Audited Outcome | 2013/14 Audited Outcome | 2014/15 Audited Outcome | Current Year 2015/16 Original Budget | Current Year 2015/16 Adjusted Budget | Current Year 2015/16 Full Year Forecast | 2016/17 Medium Term Revenue & Expenditure Budget Year 2016/17 | Budget Year +1 2017/18 | Budget Year +2 2018/19 |
|---|---|---|---|---|---|---|---|---|---|---|
| Essential Services | | | | | | | | | | |
| Sustainable provision & maintenance of basic infrastructure | | | | | | | | | | |
| % Expenditure on Operational Budget by Technical Directorate | | New | New | 99.0% | 99.0% | 99.0% | 99.0% | 99.0% | 99.0% | 99.0% |
| *Insert measure/s description* | | | | | | | | | | |
| % Expenditure on Capital Budget by Technical Directorate | | New | New | 96.0% | 96.0% | 96.0% | 96.0% | 95.0% | 96.0% | 96.0% |
| *Insert measure/s description* | | | | | | | | | | |
| Percentage compliance with drinking water quality standards. | | 0.97 | 0.97 | 97.0% | 97.0% | 97.0% | 97.0% | 97.0% | 98.0% | 98.0% |
| *Insert measure/s description* | | | | | | | | | | |
| Number of outstanding valid applications for water services expressed as a % of total number of billings for the service. | | <2% | <2% | <2% | <2% | <2% | <2% | <1% | <1% | <1% |
| *Insert measure/s description* | | | | | | | | | | |
| Number of outstanding valid applications for sewerage services expressed as a % of total number of billings for the service. | | <2% | <2% | <2% | <2% | <2% | <2% | <1% | <1% | <1% |
| *Insert measure/s description* | | | | | | | | | | |
| Number of outstanding valid applications for electricity services expressed as a % of total number of billings for the service. | | <2% | <2% | <2% | <2% | <2% | <2% | <1% | <1% | <1% |
| *Insert measure/s description* | | | | | | | | | | |
| Number of outstanding valid applications for refuse collection services expressed as a % of total number of billings for the service. | | <2% | <2% | <2% | <2% | <2% | <2% | <1% | <1% | <1% |
| *Insert measure/s description* | | | | | | | | | | |
| Decrease unaccounted water losses. | | 29.0% | 29.0% | 26.0% | 26.0% | 26.0% | 26.0% | 21.0% | 18.0% | 16.0% |
| *Insert measure/s description* | | | | | | | | | | |
| Decrease unaccounted electricity losses. | | 8.0% | 8.0% | 8.0% | 8.0% | 8.0% | 8.0% | 9.0% | 8.0% | 8.0% |
| *Insert measure/s description* | | | | | | | | | | |
| Kilometres of roads upgraded & rehabilitated | | 3.50 | 3.50 | 2.6 | 2.6 | 2.6 | 2.6 | 2.0 | 2.0 | 3.0 |
| *Insert measure/s description* | | | | | | | | | | |
| Provide for the needs of informal settlements through improved services | | | | | | | | | | |
| Number of subsidised serviced sites developed. | | New | New | 100 | 100 | 100 | 100 | 0 | 0 | 150 |
| *Insert measure/s description* | | | | | | | | | | |
| Provide basic services - number of informal areas with sufficient communal water services points (taps). | | 2 | 2 | 2 | 2 | 2 | 2 | 3 | 3 | 3 |
| *Insert measure/s description* | | | | | | | | | | |
| Provide basic services - number of informal areas with sufficient communal sanitation services points (toilets). | | 2 | 2 | 2 | 2 | 2 | 2 | 3 | 3 | 3 |
| *Insert measure/s description* | | | | | | | | | | |
| Improve basic services - number of informal settlements receiving a door-to-door refuse collection and area-cleaning service. | | 2 | 2 | 2 | 2 | 2 | 2 | 3 | 3 | 3 |
| *Insert measure/s description* | | | | | | | | | | |
| Number of subsidised electricity connections installed. | | 56 | 60 | 50 | 50 | 50 | 50 | 185 | 225 | 200 |
| *Insert measure/s description* | | | | | | | | | | |
| Governance | | | | | | | | | | |
| Support Institutional Transformation & Development | | | | | | | | | | |
| Percentage budget spent on implementation of Workplace Skills Plan. | | 98% | 98% | 99% | 99% | 99% | 99% | 99% | 99% | 99% |
| *Insert measure/s description* | | | | | | | | | | |
| Percentage of people from employment equity target groups employed in the three highest levels of management in | | 78% | 74% | 80% | 80% | 80% | 80% | 85% | 85% | 85% |
| *Insert measure/s description* | | | | | | | | | | |
| Ensure financial viability. | | | | | | | | | | |
| Financial viability expressed as Debt-Coverage ratio | | 16 | 25 | 16 | 16 | 16 | 16 | 16 | 16 | 16 |
| *Insert measure/s description* | | | | | | | | | | |
| Financial viability expressed as Cost-Coverage ratio | | 1.6 | 1.5 | 1.6 | 1.6 | 1.6 | 1.6 | 1.6 | 1.6 | 1.6 |
| *Insert measure/s description* | | | | | | | | | | |

WC022 Witzenberg - Supporting Table SA7 Measureable performance objectives

| Description | Unit of measurement | 2012/13 | 2013/14 | 2014/15 | Current Year 2015/16 | | | 2016/17 Medium Term Revenue & Expenditure | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2016/17 | Budget Year +1 2017/18 | Budget Year +2 2018/19 |
| Financial viability expressed outstanding service debtors | | 46.0% | 46.0% | 46.0% | 46.0% | 46.0% | 46.0% | 44.0% | 42.0% | 42.0% |
| *Insert measure/s description* | | | | | | | | | | |
| Opinion of the Auditor-General on annual financial statements of the previous year. | | Unqualified | Unqualified | Unqualified | Unqualified | Unqualified | Unqualified | Unqualified | Unqualified | Unqualified |
| *Insert measure/s description* | | | | | | | | | | |
| Increased revenue collection | | New | New | 96.0% | 96.0% | 96.0% | 96.0% | 97.0% | 97.0% | 98.0% |
| *Insert measure/s description* | | | | | | | | | | |
| Percentage of budget spent on repairs & maintenance. | | 99.0% | 99.0% | 99.0% | 99.0% | 99.0% | 99.0% | 98.0% | 99.0% | 99.0% |
| *Insert measure/s description* | | | | | | | | | | |
| Percentage spend of capital budget. | | 95.0% | 95.0% | 96.0% | 96.0% | 96.0% | 96.0% | 95.0% | 96.0% | 96.0% |
| *Insert measure/s description* | | | | | | | | | | |
| To maintain and strengthen relations with international- & inter-governmental partners as well as the local community through the creation of participative structures. | | | | | | | | | | |
| Number of IDP community meetings held. | | 14 | 14 | 14 | 14 | 14 | 14 | 14 | 14 | 14 |
| *Insert measure/s description* | | | | | | | | | | |
| Number of meetings with inter-governmental partners. | | 8 | 9 | 10 | 10 | 10 | 10 | 12 | 12 | 12 |
| *Insert measure/s description* | | | | | | | | | | |
| Communal Services | | | | | | | | | | |
| Provide & maintain facilities that make citizens feel at home. | | | | | | | | | | |
| Customer satisfaction survey (Score 1-5) - community facilities. | | 2 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 4 |
| *Insert measure/s description* | | | | | | | | | | |
| % Expenditure on Operational Budget by Community Directorate | | New | 99.0% | 99.0% | 99.0% | 99.0% | 99.0% | 98.0% | 99.0% | 99.0% |
| *Insert measure/s description* | | | | | | | | | | |
| % Expenditure on Capital Budget by Community Directorate | | New | New | 96.0% | 96.0% | 96.0% | 96.0% | 95.0% | 96.0% | 96.0% |
| *Insert measure/s description* | | | | | | | | | | |
| Socio-Economic Support Services | | | | | | | | | | |
| Support the poor & vulnerable through programmes & policy | | | | | | | | | | |
| Number of account holders subsidised through the municipality's indigent Policy | | 3,850 | 3,850 | 2900 | 3500 | 3000 | 2900 | 2600 | 2500 | 2400 |
| *Insert measure/s description* | | | | | | | | | | |
| Number of jobs created through municipality's LED initiatives including capital projects | | | 367 | 380 | 380 | 380 | 380 | 390 | 390 | 400 |
| *Insert measure/s description* | | | | | | | | | | |
| Number of social development programmes implemented | | 15 | 15 | 19 | 19 | 19 | 19 | 20 | 20 | 20 |
| *Insert measure/s description* | | | | | | | | | | |
| Number of housing opportunities provided per year. | | 247 | 439 | 0 | 0 | 0 | 0 | 185 | 225 | 200 |
| *Insert measure/s description* | | | | | | | | | | |
| Number of Rental Stock transferred | | 65 | 15 | 65 | 65 | 65 | 65 | 120 | 120 | 120 |
| *Insert measure/s description* | | | | | | | | | | |
| Create an enabling environment to attract investment & support local economy. | | | | | | | | | | |
| Revisit Municipal Land Audit and draw up an implementation plan. Phase implementation from 14/15 onwards. | | Implementation Plan | Implementation Plan | Phase 1 implement | Phase 2 implement | Phase 2 implement | Phase 2 implement | Phase 3 implement | Phase 4 implement | Phase 5 implement |
| *Insert measure/s description* | | | | | | | | | | |
| Compile & Imlementation of LED Strategy | | New | New | Approved Strategy | Approved Strategy | Approved Strategy | Approved Strategy | Phase 2 implement | Review of Plan | Phase 1 implement |
| *Insert measure/s description* | | | | | | | | | | |
| And so on for the rest of the Votes | | | | | | | | | | |

WC022 Witzenberg - Supporting Table SA8 Performance indicators and benchmarks

| Description of financial indicator | Basis of calculation | 2012/13 | 2013/14 | 2014/15 | Current Year 2015/16 | | | | 2016/17 Medium Term Revenue & Expenditure Framework | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Pre-audit outcome | Budget Year 2016/17 | Budget Year +1 2017/18 | Budget Year +2 2018/19 |
| Borrowing Management | | | | | | | | | | | |
| Credit Rating | | | | | | | | | | | |
| Capital Charges to Operating Expenditure | Interest & Principal Paid /Operating Expenditure | 6.0% | 5.2% | 5.6% | 5.2% | 5.0% | 5.0% | 5.0% | 3.9% | 2.5% | 2.3% |
| Capital Charges to Own Revenue | Finance charges & Repayment of borrowing /Own Revenue | 7.2% | 6.7% | 6.7% | 6.4% | 6.4% | 6.4% | 6.4% | 5.4% | 3.4% | 3.1% |
| Borrowed funding of 'own' capital expenditure | Borrowing/Capital expenditure excl. transfers and grants and contributions | 0.0% | 0.0% | 0.0% | 19.6% | 15.5% | 14.1% | 14.1% | 0.0% | 0.0% | 0.0% |
| Safety of Capital | | | | | | | | | | | |
| Gearing | Long Term Borrowing/ Funds & Reserves | 377.5% | 278.9% | 194.6% | 176.5% | 176.5% | 176.5% | 176.5% | 47.4% | 61.3% | 171.9% |
| Liquidity | | | | | | | | | | | |
| Current Ratio | Current assets/current liabilities | 1.1 | 1.2 | 1.7 | 1.6 | 1.6 | 1.6 | 1.6 | 1.7 | 1.6 | 1.6 |
| Current Ratio adjusted for aged debtors | Current assets less debtors > 90 days/current liabilities | 1.1 | 1.2 | 1.7 | 1.6 | 1.6 | 1.6 | 1.6 | 1.7 | 1.6 | 1.6 |
| Liquidity Ratio | Monetary Assets/Current Liabilities | 0.4 | 0.4 | 0.8 | 0.6 | 0.7 | 0.7 | 0.7 | 1.0 | 1.0 | 1.2 |
| Revenue Management | | | | | | | | | | | |
| Annual Debtors Collection Rate (Payment Level %) | Last 12 Mths Receipts/Last 12 Mths Billing | | 96.9% | 91.9% | 98.2% | 95.2% | 95.2% | 95.2% | 95.2% | 95.7% | 95.8% |
| Current Debtors Collection Rate (Cash receipts % of Ratepayer & Other revenue) | | 97.0% | 91.9% | 98.2% | 95.2% | 95.2% | 95.2% | 95.2% | 95.7% | 95.8% | 95.9% |
| Outstanding Debtors to Revenue | Total Outstanding Debtors to Annual Revenue | 15.8% | 13.4% | 14.3% | 12.5% | 11.7% | 11.7% | 11.7% | 8.0% | 5.8% | 3.6% |
| Longstanding Debtors Recovered | Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old | | | | | | | | | | |
| Creditors Management | | | | | | | | | | | |
| Creditors System Efficiency | % of Creditors Paid Within Terms (within`MFMA' s 65(e)) | | | | | | | | | | |
| Creditors to Cash and Investments | | 147.2% | 113.2% | 73.9% | 59.5% | 56.9% | 56.9% | 56.9% | 81.4% | 80.0% | 75.6% |
| Other Indicators | | | | | | | | | | | |
| Electricity Distribution Losses (2) | Total Volume Losses (kW) | 16,155,532 | 17,901,875 | 16,682,019 | | | | | | | |
| | Total Cost of Losses (Rand '000) | 9,890 | 11,857 | 11,867 | | | | | | | |
| | % Volume (units purchased and generated less units sold)/units purchased and generated | 8.4% | 9.5% | 8.6% | | | | | | | |
| Water Distribution Losses (2) | Total Volume Losses (kℓ) | 1,455,797 | 1,878,755 | 1,463,304 | | | | | | | |
| | Total Cost of Losses (Rand '000) | 765 | 1028 | 836 | | | | | | | |
| | % Volume (units purchased and generated less units sold)/units purchased and generated | 21.5% | 27.1% | 20.7% | | | | | | | |
| Employee costs | Employee costs/(Total Revenue - capital revenue) | 27.4% | 27.3% | 27.5% | 29.1% | 29.4% | 29.4% | 29.4% | 27.0% | 28.5% | 29.3% |
| Remuneration | Total remuneration/(Total Revenue - capital revenue) | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | | 0.0% | 0.0% | 0.0% |
| Repairs & Maintenance | R&M/(Total Revenue excluding capital revenue) | 3.8% | 3.9% | 4.4% | 4.5% | 4.8% | 4.8% | | 4.2% | 4.6% | 4.6% |
| Finance charges & Depreciation | FC&D/(Total Revenue - capital revenue) | 7.9% | 7.8% | 9.7% | 8.3% | 11.4% | 11.4% | 11.4% | 9.6% | 10.5% | 10.5% |
| IDP regulation financial viability indicators | | | | | | | | | | | |
| i. Debt coverage | (Total Operating Revenue - Operating Grants)/Debt service payments due within financial year) | 15.5 | 13.6 | 18.3 | 20.1 | 20.1 | 20.1 | 18.8 | 29.2 | 32.7 | 35.1 |
| ii.O/S Service Debtors to Revenue | Total outstanding service debtors/annual revenue received for services | 21.5% | 18.4% | 19.9% | 16.7% | 15.5% | 15.5% | 15.5% | 11.5% | 8.0% | 4.8% |
| iii. Cost coverage | (Available cash + Investments)/monthly fixed operational expenditure | 1.3 | 1.3 | 2.3 | 2.2 | 2.3 | 2.3 | 2.3 | 1.7 | 1.7 | 2.0 |

*References*

*1. Consumer debtors > 12 months old are excluded from current assets*

*2. Only include if services provided by the municipality*

WC022 Witzenberg - Supporting Table SA9 Social, economic and demographic statistics and assumptions

| Description of economic indicator | Ref. | Basis of calculation | 2001 Census | 2007 Survey | 2011 Census | 2012/13 | 2013/14 | 2014/15 | Current Year 2015/16 | 2016/17 Medium Term Revenue & Expenditure Framework | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | Outcome | Outcome | Outcome | Original Budget | Outcome | Outcome | Outcome |
| Demographics | | | | | | | | | | | | |
| Population | | | 84 | 75 | 116 | 91 | 91 | 116 | 116 | 122 | 122 | 122 |
| Females aged 5 - 14 | | | Not available | Not available | Not available | | | | | | | |
| Males aged 5 - 14 | | | Not available | Not available | Not available | | | | | | | |
| Females aged 15 - 34 | | | Not available | Not available | Not available | 21 | 21 | 21 | 21 | 21 | 21 | 21 |
| Males aged 15 - 34 | | | Not available | Not available | Not available | 24 | 24 | 24 | 24 | 24 | 24 | 24 |
| Unemployment | | | Not available | Not available | Not available | 3 | 3 | 3 | 3 | 3 | 3 | 3 |
| Monthly household income (no. of households) | 1, 12 | | | | | | | | | | | |
| No income | | | Not available | Not available | Not available | 1,757 | 1,757 | 1,757 | 1,757 | 1,757 | 1,757 | 1,757 |
| R1 - R1 600 | | | Not available | Not available | Not available | 6,703 | 6,703 | 6,703 | 6,703 | 6,703 | 6,703 | 6,703 |
| R1 601 - R3 200 | | | Not available | Not available | Not available | 7,079 | 7,079 | 7,079 | 7,079 | 7,079 | 7,079 | 7,079 |
| R3 201 - R6 400 | | | Not available | Not available | Not available | 5,723 | 5,723 | 5,723 | 5,723 | 5,723 | 5,723 | 5,723 |
| R6 401 - R12 800 | | | Not available | Not available | Not available | 2,863 | 2,863 | 2,863 | 2,863 | 2,863 | 2,863 | 2,863 |
| R12 801 - R25 600 | | | Not available | Not available | Not available | 1,851 | 1,851 | 1,851 | 1,851 | 1,851 | 1,851 | 1,851 |
| R25 601 - R51 200 | | | Not available | Not available | Not available | 1,064 | 1,064 | 1,064 | 1,064 | 1,064 | 1,064 | 1,064 |
| R52 201 - R102 400 | | | Not available | Not available | Not available | 253 | 253 | 253 | 253 | 253 | 253 | 253 |
| R102 401 - R204 800 | | | Not available | Not available | Not available | 77 | 77 | 77 | 77 | 77 | 77 | 77 |
| R204 801 - R409 600 | | | Not available | Not available | Not available | 49 | 49 | 49 | 49 | 49 | 49 | 49 |
| R409 601 - R819 200 | | | Not available | Not available | Not available | – | – | – | – | – | – | – |
| > R819 200 | | | Not available | Not available | Not available | – | – | – | – | – | – | – |
| Poverty profiles (no. of households) | | | | | | | | | | | | |
| < R2 060 per household per month | 13 | | Not available | Not available | Not available | 8460.00 | 8460.00 | 8460.00 | 8460.00 | 8460.00 | 8460.00 | 8460.00 |
| Insert description | 2 | | Not available | Not available | Not available | 15539.00 | 15539.00 | 15539.00 | 15539.00 | 15539.00 | 15539.00 | 15539.00 |
| Household/demographics (000) | | | | | | | | | | | | |
| Number of people in municipal area | | | Not available | Not available | Not available | 116 | 116 | 116 | 116 | 116 | 116 | 116 |
| Number of poor people in municipal area | | | Not available | Not available | Not available | 90 | 90 | 90 | 90 | 90 | 90 | 90 |
| Number of households in municipal area | | | Not available | Not available | Not available | 27 | 27 | 27 | 27 | 27 | 27 | 27 |
| Number of poor households in municipal area | | | Not available | Not available | Not available | 21 | 21 | 21 | 21 | 21 | 21 | 21 |
| Definition of poor household (R per month) | | | Not available | Not available | Not available | >R6400 | >R6400 | >R6400 | >R6400 | >R6400 | >R6400 | >R6400 |
| Housing statistics | 3 | | | | | | | | | | | |
| Formal | | | Not available | Not available | Not available | 23,642 | 23,642 | 23,642 | 23,642 | 23,642 | 23,642 | 23,642 |
| Informal | | | Not available | Not available | Not available | 3,778 | 3,778 | 3,778 | 3,778 | 3,778 | 3,778 | 3,778 |
| Total number of households | | | - | - | - | 27,420 | 27,420 | 27,420 | 27,420 | 27,420 | 27,420 | 27,420 |
| Dwellings provided by municipality | 4 | | | | | | | | | | | |
| Dwellings provided by province/s | | | | | | | | | | | | |
| Dwellings provided by private sector | 5 | | | | | | | | | | | |
| Total new housing dwellings | | | - | - | - | - | - | - | - | - | - | - |
| Economic | 6 | | | | | | | | | | | |
| Inflation/inflation outlook (CPIX) | | | | | | 4.0% | 4.0% | 5.0% | 5.0% | 5.0% | 5.0% | 5.0% |
| Interest rate - borrowing | | | | | | 9.5% | 9.5% | 9.5% | 9.5% | 9.5% | 9.5% | 9.5% |
| Interest rate - investment | | | | | | 5.0% | 5.0% | 5.0% | 4.7% | 4.7% | 4.7% | 4.7% |
| Remuneration increases | | | | | | 6.0% | 6.0% | 6.0% | 7.0% | 8.4% | 7.8% | 5.7% |
| Consumption growth (electricity) | | | | | | 2.5% | 2.5% | 2.5% | 2.5% | 0.6% | 0.6% | 0.6% |
| Consumption growth (water) | | | | | | 2.5% | 2.5% | 2.5% | 2.5% | 3.0% | 3.5% | 4.0% |
| Collection rates | 7 | | | | | | | | | | | |
| Property tax/service charges | | | | | | 97.0% | 91.9% | 98.2% | 95.2% | 95.2% | 95.2% | 95.2% |
| Rental of facilities & equipment | | | | | | 100.0% | 100.0% | 100.0% | 100.0% | 100.0% | 100.0% | 100.0% |
| Interest - external investments | | | | | | 100.0% | 100.0% | 100.0% | 100.0% | 100.0% | 100.0% | 100.0% |
| Interest - debtors | | | | | | 97.0% | 91.9% | 98.2% | 95.2% | 95.2% | 95.2% | 95.2% |
| Revenue from agency services | | | | | | 100.0% | 100.0% | 100.0% | 100.0% | 100.0% | 100.0% | 100.0% |

WC022 Witzenberg - Supporting Table SA9 Social, economic and demographic statistics and assumptions

| Description of economic indicator | Ref. | Basis of calculation | 2001 Census | 2007 Survey | 2011 Census | 2012/13 | 2013/14 | 2014/15 | Current Year 2015/16 | 2016/17 Medium Term Revenue & Expenditure Framework | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | Outcome | Outcome | Outcome | Original Budget | Outcome | Outcome | Outcome |

Detail on the provision of municipal services for A10

| Total municipal services | Ref. | | 2012/13 | 2013/14 | 2014/15 | Current Year 2015/16 | | | 2016/17 Medium Term Revenue & Expenditure Framework | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | Outcome | Outcome | Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2016/17 | Budget Year +1 2017/18 | Budget Year +2 2018/19 |
| | | Household service targets (000) | | | | | | | | | |
| | | *Water:* | | | | | | | | | |
| | | Piped water inside dwelling | Not available | Not available | Not available | Not available | Not available | Not available | Not available | Not available | Not available |
| | | Piped water inside yard (but not in dwelling) | 10,835 | 10,845 | 10,845 | 10,845 | 10,845 | 10,845 | 10,845 | 10,845 | 10,845 |
| | 8 | Using public tap (at least min.service level) | 1,691 | 1,691 | 1,691 | 1,691 | 1,691 | 1,691 | 1,691 | 1,691 | 1,691 |
| | 10 | Other water supply (at least min.service level) | – | – | – | – | – | – | – | – | – |
| | | *Minimum Service Level and Above sub-total* | 12,526 | 12,536 | 12,536 | 12,536 | 12,536 | 12,536 | 12,536 | 12,536 | 12,536 |
| | 9 | Using public tap (< min.service level) | – | – | – | – | – | – | – | – | – |
| | 10 | Other water supply (< min.service level) | – | – | – | – | – | – | – | – | – |
| | | No water supply | – | – | – | – | – | – | – | – | – |
| | | *Below Minimum Service Level sub-total* | – | – | – | – | – | – | – | – | – |
| | | Total number of households | 12,526 | 12,536 | 12,536 | 12,536 | 12,536 | 12,536 | 12,536 | 12,536 | 12,536 |
| | | *Sanitation/sewerage:* | | | | | | | | | |
| | | Flush toilet (connected to sewerage) | 10,296 | 10,300 | 10,300 | 10,300 | 10,300 | 10,300 | 10,300 | 10,300 | 10,300 |
| | | Flush toilet (with septic tank) | 735 | 730 | 730 | 730 | 730 | 730 | 730 | 730 | 730 |
| | | Chemical toilet | – | – | – | – | – | – | – | – | – |
| | | Pit toilet (ventilated) | – | – | – | – | – | – | – | – | – |
| | | Other toilet provisions (> min.service level) | 1,691 | 1,691 | 1,691 | 1,691 | 1,691 | 1,691 | 1,691 | 1,691 | 1,691 |
| | | *Minimum Service Level and Above sub-total* | 12,722 | 12,721 | 12,721 | 12,721 | 12,721 | 12,721 | 12,721 | 12,721 | 12,721 |
| | | Bucket toilet | – | – | – | – | – | – | – | – | – |
| | | Other toilet provisions (< min.service level) | – | – | – | – | – | – | – | – | – |
| | | No toilet provisions | – | – | – | – | – | – | – | – | – |
| | | *Below Minimum Service Level sub-total* | – | – | – | – | – | – | – | – | – |
| | | Total number of households | 12,722 | 12,721 | 12,721 | 12,721 | 12,721 | 12,721 | 12,721 | 12,721 | 12,721 |
| | | *Energy:* | | | | | | | | | |
| | | Electricity (at least min.service level) | 1,768 | 1,769 | 1,769 | 1,769 | 1,769 | 1,769 | 1,769 | 1,769 | 1,769 |
| | | Electricity - prepaid (min.service level) | 8,855 | 8,856 | 8,856 | 8,856 | 8,856 | 8,856 | 8,856 | 8,856 | 8,856 |
| | | *Minimum Service Level and Above sub-total* | 10,623 | 10,625 | 10,625 | 10,625 | 10,625 | 10,625 | 10,625 | 10,625 | 10,625 |
| | | Electricity (< min.service level) | – | – | – | – | – | – | – | – | – |
| | | Electricity - prepaid (< min. service level) | 2,190 | 2,408 | 2,408 | 2,408 | 2,408 | 2,408 | 2,408 | 2,408 | 2,408 |
| | | Other energy sources | – | – | – | – | – | – | – | – | – |
| | | *Below Minimum Service Level sub-total* | 2,190 | 2,408 | 2,408 | 2,408 | 2,408 | 2,408 | 2,408 | 2,408 | 2,408 |
| | | Total number of households | 12,813 | 13,033 | 13,033 | 13,033 | 13,033 | 13,033 | 13,033 | 13,033 | 13,033 |
| | | *Refuse:* | | | | | | | | | |
| | | Removed at least once a week | 11,057 | 11,067 | 11,067 | 11,067 | 11,067 | 11,067 | 11,067 | 11,067 | 11,067 |
| | | *Minimum Service Level and Above sub-total* | 11,057 | 11,067 | 11,067 | 11,067 | 11,067 | 11,067 | 11,067 | 11,067 | 11,067 |
| | | Removed less frequently than once a week | – | – | – | – | – | – | – | – | – |
| | | Using communal refuse dump | – | – | – | – | – | – | – | – | – |
| | | Using own refuse dump | – | – | – | – | – | – | – | – | – |
| | | Other rubbish disposal | – | – | – | – | – | – | – | – | – |
| | | No rubbish disposal | – | – | – | – | – | – | – | – | – |
| | | *Below Minimum Service Level sub-total* | – | – | – | – | – | – | – | – | – |
| | | Total number of households | 11,057 | 11,067 | 11,067 | 11,067 | 11,067 | 11,067 | 11,067 | 11,067 | 11,067 |

| Municipal in-house services | Ref. | | 2012/13 | 2013/14 | 2014/15 | Current Year 2015/16 | | | 2016/17 Medium Term Revenue & Expenditure Framework | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | Outcome | Outcome | Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2016/17 | Budget Year +1 2017/18 | Budget Year +2 2018/19 |
| | | Household service targets (000) | | | | | | | | | |
| | | *Water:* | | | | | | | | | |
| | | Piped water inside dwelling | | | | | | | | | |
| | | Piped water inside yard (but not in dwelling) | | | | | | | | | |
| | 8 | Using public tap (at least min.service level) | | | | | | | | | |
| | 10 | Other water supply (at least min.service level) | | | | | | | | | |
| | | *Minimum Service Level and Above sub-total* | – | – | – | – | – | – | – | – | – |
| | 9 | Using public tap (< min.service level) | | | | | | | | | |
| | 10 | Other water supply (< min.service level) | | | | | | | | | |
| | | No water supply | | | | | | | | | |
| | | *Below Minimum Service Level sub-total* | – | – | – | – | – | – | – | – | – |
| | | Total number of households | – | – | – | – | – | – | – | – | – |
| | | *Sanitation/sewerage:* | | | | | | | | | |
| | | Flush toilet (connected to sewerage) | | | | | | | | | |
| | | Flush toilet (with septic tank) | | | | | | | | | |
| | | Chemical toilet | | | | | | | | | |
| | | Pit toilet (ventilated) | | | | | | | | | |
| | | Other toilet provisions (> min.service level) | | | | | | | | | |
| | | *Minimum Service Level and Above sub-total* | – | – | – | – | – | – | – | – | – |
| | | Bucket toilet | | | | | | | | | |
| | | Other toilet provisions (< min.service level) | | | | | | | | | |
| | | No toilet provisions | | | | | | | | | |
| | | *Below Minimum Service Level sub-total* | – | – | – | – | – | – | – | – | – |
| | | Total number of households | – | – | – | – | – | – | – | – | – |
| | | *Energy:* | | | | | | | | | |
| | | Electricity (at least min.service level) | | | | | | | | | |
| | | Electricity - prepaid (min.service level) | | | | | | | | | |
| | | *Minimum Service Level and Above sub-total* | – | – | – | – | – | – | – | – | – |
| | | Electricity (< min.service level) | | | | | | | | | |
| | | Electricity - prepaid (< min. service level) | | | | | | | | | |
| | | Other energy sources | | | | | | | | | |
| | | *Below Minimum Service Level sub-total* | – | – | – | – | – | – | – | – | – |
| | | Total number of households | – | – | – | – | – | – | – | – | – |
| | | *Refuse:* | | | | | | | | | |
| | | Removed at least once a week | | | | | | | | | |
| | | *Minimum Service Level and Above sub-total* | – | – | – | – | – | – | – | – | – |
| | | Removed less frequently than once a week | | | | | | | | | |
| | | Using communal refuse dump | | | | | | | | | |
| | | Using own refuse dump | | | | | | | | | |
| | | Other rubbish disposal | | | | | | | | | |
| | | No rubbish disposal | | | | | | | | | |
| | | *Below Minimum Service Level sub-total* | – | – | – | – | – | – | – | – | – |
| | | Total number of households | – | – | – | – | – | – | – | – | – |

WC022 Witzenberg - Supporting Table SA9 Social, economic and demographic statistics and assumptions

| Description of economic indicator | Ref. | Basis of calculation | 2001 Census | 2007 Survey | 2011 Census | 2012/13 | 2013/14 | 2014/15 | Current Year 2015/16 | 2016/17 Medium Term Revenue & Expenditure Framework | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | Outcome | Outcome | Outcome | Original Budget | Outcome | Outcome | Outcome |
| **Detail of Free Basic Services (FBS) provided** | | | | 2012/13 | 2013/14 | 2014/15 | Current Year 2015/16 | | | 2016/17 Medium Term Revenue & Expenditure Framework | | |
| | | | | Outcome | Outcome | Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2016/17 | Budget Year +1 2017/18 | Budget Year +2 2018/19 |
| Electricity | Ref. | *Location of households for each type of FBS* | | | | | | | | | | |
| List type of FBS service | | Formal settlements - (50 kwh per indigent household per month R'000) | | – | – | – | – | – | – | – | – | – |
| | | *Number of HH receiving this type of FBS* | | – | – | – | – | – | – | – | – | – |
| | | Informal settlements (R'000) | | – | – | – | – | – | – | – | – | – |
| | | *Number of HH receiving this type of FBS* | | – | – | – | – | – | – | – | – | – |
| | | Informal settlements targeted for upgrading (R'000) | | – | – | – | – | – | – | – | – | – |
| | | *Number of HH receiving this type of FBS* | | – | – | – | – | – | – | – | – | – |
| | | Living in informal backyard rental agreement (R'000) | | – | – | – | – | – | – | – | – | – |
| | | *Number of HH receiving this type of FBS* | | – | – | – | – | – | – | – | – | – |
| | | Other (R'000) | | – | – | – | – | – | – | – | – | – |
| | | *Number of HH receiving this type of FBS* | | – | – | – | – | – | – | – | – | – |
| | | Total cost of FBS - Electricity for informal settlements | | – | – | – | – | – | – | – | – | – |
| Water | Ref. | *Location of households for each type of FBS* | | | | | | | | | | |
| List type of FBS service | | Formal settlements - (6 kilolitre per indigent household per month R'000) | | – | – | – | – | – | – | – | – | – |
| | | *Number of HH receiving this type of FBS* | | – | – | – | – | – | – | – | – | – |
| | | Informal settlements (R'000) | | – | – | – | – | – | – | – | – | – |
| | | *Number of HH receiving this type of FBS* | | – | – | – | – | – | – | – | – | – |
| | | Informal settlements targeted for upgrading (R'000) | | – | – | – | – | – | – | – | – | – |
| | | *Number of HH receiving this type of FBS* | | – | – | – | – | – | – | – | – | – |
| | | Living in informal backyard rental agreement (R'000) | | – | – | – | – | – | – | – | – | – |
| | | *Number of HH receiving this type of FBS* | | – | – | – | – | – | – | – | – | – |
| | | Other (R'000) | | – | – | – | – | – | – | – | – | – |
| | | *Number of HH receiving this type of FBS* | | – | – | – | – | – | – | – | – | – |
| | | Total cost of FBS - Water for informal settlements | | – | – | – | – | – | – | – | – | – |
| Sanitation | Ref. | *Location of households for each type of FBS* | | | | | | | | | | |
| List type of FBS service | | Formal settlements - (free sanitation service to indigent households) | | – | – | – | – | – | – | – | – | – |
| | | *Number of HH receiving this type of FBS* | | – | – | – | – | – | – | – | – | – |
| | | Informal settlements (R'000) | | – | – | – | – | – | – | – | – | – |
| | | *Number of HH receiving this type of FBS* | | – | – | – | – | – | – | – | – | – |
| | | Informal settlements targeted for upgrading (R'000) | | – | – | – | – | – | – | – | – | – |
| | | *Number of HH receiving this type of FBS* | | – | – | – | – | – | – | – | – | – |
| | | Living in informal backyard rental agreement (R'000) | | – | – | – | – | – | – | – | – | – |
| | | *Number of HH receiving this type of FBS* | | – | – | – | – | – | – | – | – | – |
| | | Other (R'000) | | – | – | – | – | – | – | – | – | – |
| | | *Number of HH receiving this type of FBS* | | – | – | – | – | – | – | – | – | – |
| | | Total cost of FBS - Sanitation for informal settlements | | – | – | – | – | – | – | – | – | – |
| Refuse Removal | Ref. | *Location of households for each type of FBS* | | | | | | | | | | |
| List type of FBS service | | Formal settlements - (removed once a week to indigent households) | | – | – | – | – | – | – | – | – | – |
| | | *Number of HH receiving this type of FBS* | | – | – | – | – | – | – | – | – | – |
| | | Informal settlements (R'000) | | – | – | – | – | – | – | – | – | – |
| | | *Number of HH receiving this type of FBS* | | – | – | – | – | – | – | – | – | – |
| | | Informal settlements targeted for upgrading (R'000) | | – | – | – | – | – | – | – | – | – |
| | | *Number of HH receiving this type of FBS* | | – | – | – | – | – | – | – | – | – |
| | | Living in informal backyard rental agreement (R'000) | | – | – | – | – | – | – | – | – | – |
| | | *Number of HH receiving this type of FBS* | | – | – | – | – | – | – | – | – | – |
| | | Other (R'000) | | – | – | – | – | – | – | – | – | – |
| | | *Number of HH receiving this type of FBS* | | – | – | – | – | – | – | – | – | – |
| | | Total cost of FBS - Refuse Removal for informal settlements | | – | – | – | – | – | – | – | – | – |

WC022 Witzenberg Supporting Table SA10 Funding measurement

| Description | MFMA section | Ref | 2012/13 Audited Outcome | 2013/14 Audited Outcome | 2014/15 Audited Outcome | Current Year 2015/16 Original Budget | Current Year 2015/16 Adjusted Budget | Current Year 2015/16 Full Year Forecast | Current Year 2015/16 Pre-audit outcome | 2016/17 Medium Term Revenue & Expenditure Framework Budget Year 2016/17 | Budget Year +1 2017/18 | Budget Year +2 2018/19 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Funding measures | | | | | | | | | | | | |
| Cash/cash equivalents at the year end - R'000 | 18(1)b | 1 | 30,853 | 33,062 | 62,382 | 67,794 | 70,938 | 70,938 | 70,938 | 60,525 | 64,079 | 80,453 |
| Cash + investments at the yr end less applications - R'000 | 18(1)b | 2 | 27,563 | 37,585 | 65,118 | 44,377 | 43,881 | 43,881 | 43,881 | 50,338 | 42,142 | 38,649 |
| Cash year end/monthly employee/supplier payment | 18(1)b | 3 | 1.3 | 1.3 | 2.3 | 2.2 | 2.3 | 2.3 | 2.3 | 1.7 | 1.7 | 2.0 |
| Surplus/(Deficit) excluding depreciation offsets: R'000 | 18(1) | 4 | 90,543 | 50,700 | 74,139 | 22,046 | 31,121 | 31,121 | 31,121 | 29,396 | (188) | 68 |
| Service charge rev % change - macro CPIX target exclusive | 18(1)a,(2) | 5 | N.A. | 1.9% | 0.9% | 6.4% | (6.0%) | (6.0%) | (6.0%) | 2.7% | 1.3% | 1.4% |
| Cash receipts % of Ratepayer & Other revenue | 18(1)a,(2) | 6 | 87.9% | 85.4% | 87.9% | 95.2% | 95.2% | 95.2% | 95.2% | 92.1% | 92.2% | 92.4% |
| Debt impairment expense as a % of total billable revenue | 18(1)a,(2) | 7 | 7.8% | 10.2% | 9.2% | 6.3% | 7.5% | 7.5% | 7.5% | 7.2% | 7.1% | 7.0% |
| Capital payments % of capital expenditure | 18(1)c;19 | 8 | 100.6% | 98.3% | 0.0% | 100.0% | 74.5% | 69.2% | 69.2% | 100.0% | 100.0% | 100.0% |
| Borrowing receipts % of capital expenditure (excl. transfers | 18(1)c | 9 | 0.0% | 0.0% | 0.0% | 19.1% | 15.2% | 13.8% | 13.8% | 0.0% | 0.0% | 0.0% |
| Grants % of Govt. legislated/gazetted allocations | 18(1)a | 10 | | | | | | | | 0.0% | 0.0% | 0.0% |
| Current consumer debtors % change - incr(decr | 18(1)a | 11 | N.A. | (7.4%) | 15.6% | (5.9%) | (7.1%) | 0.0% | 0.0% | (19.2%) | (25.2%) | (35.7%) |
| Long term receivables % change - incr(decr | 18(1)a | 12 | N.A. | (42.8%) | (0.9%) | 118.9% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| R&M % of Property Plant & Equipment | 20(1)(vi) | 13 | 2.4% | 2.5% | 2.8% | 3.0% | 3.2% | 3.2% | 3.3% | 3.2% | 3.6% | 3.9% |
| Asset renewal % of capital budget | 20(1)(vi) | 14 | 72.9% | 60.8% | 0.0% | 11.8% | 8.4% | 7.8% | 0.0% | 10.4% | 0.1% | 0.2% |

WC022 Witzenberg - Supporting Table SA11 Property rates summary

| Description | Ref | 2012/13 | 2013/14 | 2014/15 | Current Year 2015/16 | | | 2016/17 Medium Term Revenue & Expenditure Framework | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2016/17 | Budget Year +1 2017/18 | Budget Year +2 2018/19 |
| Valuation: | 1 | | | | | | | | | |
| Date of valuation: | | 01-07-08 | 01-07-13 | 01-07-13 | 01-07-13 | | | | | |
| Financial year valuation used | | 2011/12 | 2013/14 | 2014/15 | 2015/16 | | | 2016/17 | | |
| Municipal by-laws s6 in place? (Y/N) | 2 | Yes | Yes | Yes | Yes | | | Yes | | |
| Municipal/assistant valuer appointed? (Y/N) | | Yes | Yes | Yes | Yes | | | Yes | | |
| Municipal partnership s38 used? (Y/N) | | No | No | No | No | No | No | No | No | No |
| No. of assistant valuers (FTE) | 3 | Service provide | Service provide | Service provide | Service provider | Service provide | Service provide | Service provider | Service provide | Service provide |
| No. of data collectors (FTE) | 3 | Service provider | Service provider | Service provider | Service provider | Service provider | Service provider | Service provider | Service provider | Service provider |
| No. of internal valuers (FTE) | 3 | Service provider | Service provider | Service provider | Service provider | Service provider | Service provider | Service provider | Service provider | Service provider |
| No. of external valuers (FTE) | 3 | Service provider | Service provider | Service provider | Service provider | Service provider | Service provider | Service provider | Service provider | Service provider |
| No. of additional valuers (FTE) | 4 | Service provider | Service provider | Service provider | Service provider | Service provider | Service provider | Service provider | Service provider | Service provider |
| Valuation appeal board established? (Y/N) | | Yes | Yes | Yes | Yes | | | Yes | | |
| Implementation time of new valuation roll (mths) | | July | July | July | July | | | July | | |
| No. of properties | 5 | | 13,424 | 13,850 | 13,919 | 13,919 | 13,919 | 13,989 | 14,059 | 14,129 |
| No. of sectional title values | 5 | 558 | 558 | 558 | 558 | 558 | 558 | 558 | 558 | 558 |
| No. of unreasonably difficult properties s7(2) | | | | | | | | | | |
| No. of supplementary valuations | | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 |
| No. of valuation roll amendments | | – | – | – | – | – | – | – | – | – |
| No. of objections by rate payers | | – | – | – | – | – | – | – | – | – |
| No. of appeals by rate payers | | – | – | – | – | – | – | – | – | – |
| No. of successful objections | 8 | – | – | – | – | – | – | – | – | – |
| No. of successful objections > 10% | 8 | – | – | – | – | – | – | – | – | – |
| Supplementary valuation | | – | – | – | – | – | – | – | – | – |
| Public service infrastructure value (Rm) | 5 | – | – | – | – | – | – | – | – | – |
| Municipality owned property value (Rm) | | – | – | – | – | – | – | – | – | – |
| Valuation reductions: | | | | | | | | | | |
| Valuation reductions-public infrastructure (Rm) | | | | | | | | | | |
| Valuation reductions-nature reserves/park (Rm) | | | | | | | | | | |
| Valuation reductions-mineral rights (Rm) | | | | | | | | | | |
| Valuation reductions-R15,000 threshold (Rm) | | | | | | | | | | |
| Valuation reductions-public worship (Rm) | | | | | | | | | | |
| Valuation reductions-other (Rm) | | | | | | | | | | |
| Total valuation reductions: | | – | – | – | – | – | – | – | – | – |
| Total value used for rating (Rm) | 5 | 7,764 | 7,764 | 7,764 | 7,764 | 7,764 | 7,764 | 7,764 | 7,764 | 7,764 |
| Total land value (Rm) | 5 | | | | | | | | | |
| Total value of improvements (Rm) | 5 | | | | | | | | | |
| Total market value (Rm) | 5 | | | | | | | | | |
| Rating: | | | | | | | | | | |
| Residential rate used to determine rate for other categories? (Y/N) | | Yes | Yes | Yes | Yes | | | Yes | | |
| Differential rates used? (Y/N) | 5 | Yes | Yes | Yes | Yes | | | Yes | | |
| Limit on annual rate increase (s20)? (Y/N) | | No | No | No | No | No | | No | No | No |
| Special rating area used? (Y/N) | | No | No | No | No | | | No | | |
| Phasing-in properties s21 (number) | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Rates policy accompanying budget? (Y/N) | | Yes | Yes | Yes | Yes | | | Yes | | |
| Fixed amount minimum value (R'000) | | N/A | N/A | N/A | N/A | | | N/A | | |
| Non-residential prescribed ratio s19? (%) | | 0.0% | 0.0% | 0.0% | 0.0% | | | 0.0% | | |
| Rate revenue: | | | | | | | | | | |
| Rate revenue budget (R '000) | 6 | 45,099 | 48,585 | 49,826 | 56,176 | 56,176 | 56,176 | 61,025 | 65,926 | 71,212 |
| Rate revenue expected to collect (R'000) | 6 | 42,844 | 46,156 | 48,044 | 53,367 | 53,367 | 53,367 | 57,974 | 62,630 | 67,652 |
| Expected cash collection rate (%) | | 95.0% | 95.0% | 95.0% | 95.0% | 95.0% | 95.0% | 95.0% | 95.0% | 95.0% |
| Special rating areas (R'000) | 7 | – | – | – | – | – | – | – | – | – |
| Rebates, exemptions - indigent (R'000) | | | | | | | | | | |
| Rebates, exemptions - pensioners (R'000) | | – | – | – | – | – | – | – | – | – |
| Rebates, exemptions - bona fide farm. (R'000) | | – | – | – | – | – | – | – | – | – |
| Rebates, exemptions - other (R'000) | | – | – | – | – | – | – | – | – | – |
| Phase-in reductions/discounts (R'000) | | – | – | – | – | – | – | – | – | – |
| Total rebates,exemptns,reductns,discs (R'000) | | – | – | – | – | – | – | – | – | – |

WC022 Witzenberg - Supporting Table SA12a Property rates by category (current year)

| Description | Ref | Resi. | Indust. | Bus. & Comm. | Farm props. | State-owned | Muni props. | Public service infra. | Private owned towns | Formal & Informal Settle. | Comm. Land | State trust land | Section 8(2)(n) (note 1) | Protect. Areas | National Monum/ts | Public benefit organs. | Mining Props. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Current Year 2015/16 | | | | | | | | | | | | | | | | | |
| Valuation: | | | | | | | | | | | | | | | | | |
| No. of properties | | 9,239 | 86 | 469 | 2,094 | 179 | 2,306 | 83 | – | 550 | – | – | – | – | 8 | – | – |
| No. of sectional title property values | | 33,917,250 | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – |
| No. of unreasonably difficult properties s7(2) | | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – |
| No. of supplementary valuations | | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | – | – | – | – | – | – | – |
| Supplementary valuation (Rm) | | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – |
| No. of valuation roll amendments | | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – |
| No. of objections by rate-payers | | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – |
| No. of appeals by rate-payers | | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – |
| No. of appeals by rate-payers finalised | | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – |
| No. of successful objections | 5 | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – |
| No. of successful objections > 10% | 5 | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – |
| Estimated no. of properties not valued | | – | – | – | – | – | – | | – | – | – | – | – | – | – | – | – |
| Years since last valuation (select) | | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 |
| Frequency of valuation (select) | | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 |
| Method of valuation used (select) | | Market | Market | Market | Market | Market | Market | Market | Market | Market | Market | Market | Market | Market | Market | Market | Market |
| Base of valuation (select) | | Land & impr. | Land & impr. | Land & impr. | Land & impr. | Land & impr. | Land & impr. | Land & impr. | Land & impr. | Land & impr. | Land & impr. | Land & impr. | Land & impr. | Land & impr. | Land & impr. | Land & impr. | Land & impr. |
| Phasing-in properties s21 (number) | | 0 | 0 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Combination of rating types used? (Y/N) | | | | | | | | | | | | | | | | | |
| Flat rate used? (Y/N) | | | | | | | | | | | | | | | | | |
| Is balance rated by uniform rate/variable rate? | | | | | | | | | | | | | | | | | |
| Valuation reductions: | | | | | | | | | | | | | | | | | |
| Valuation reductions-public infrastructure (Rm) | | | | | | | | | | | | | | | | | |
| Valuation reductions-nature reserves/park (Rm) | | | | | | | | | | | | | | | | | |
| Valuation reductions-mineral rights (Rm) | | | | | | | | | | | | | | | | | |
| Valuation reductions-R15,000 threshold (Rm) | | | | | | | | | | | | | | | | | |
| Valuation reductions-public worship (Rm) | | | | | | | | | | | | | | | | | |
| Valuation reductions-other (Rm) | 2 | | | | | | | | | | | | | | | | |
| Total valuation reductions: | | | | | | | | | | | | | | | | | |
| Total value used for rating (Rm) | 6 | | | | | | | | | | | | | | | | |
| Total land value (Rm) | 6 | | | | | | | | | | | | | | | | |
| Total value of improvements (Rm) | 6 | | | | | | | | | | | | | | | | |
| Total market value (Rm) | 6 | | | | | | | | | | | | | | | | |
| Rating: | | | | | | | | | | | | | | | | | |
| Average rate | 3 | | | | | | | | | | | | | | | | |
| Rate revenue budget (R '000) | | | | | | | | | | | | | | | | | |
| Rate revenue expected to collect (R'000) | | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – |
| Expected cash collection rate (%) | 4 | 95.0% | 95.0% | 95.0% | 95.0% | 95.0% | 95.0% | 95.0% | 95.0% | 95.0% | 95.0% | 95.0% | 95.0% | 95.0% | 95.0% | 95.0% | 95.0% |
| Special rating areas (R'000) | | | | | | | | | | | | | | | | | |
| Rebates, exemptions - indigent (R'000) | | | | | | | | | | | | | | | | | |
| Rebates, exemptions - pensioners (R'000) | | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – |
| Rebates, exemptions - bona fide farm. (R'000) | | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – |
| Rebates, exemptions - other (R'000) | | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – |
| Phase-in reductions/discounts (R'000) | | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – |
| Total rebates,exemptns,reductns,discs (R'000) | | | | | | | | | | | | | | | | | |

WC022 Witzenberg - Supporting Table SA12b Property rates by category (budget year)

| Description | Ref | Resi. | Indust. | Bus. & Comm. | Farm props. | State-owned | Muni props. | Public service infra. | Private owned towns | Formal & Informal Settle. | Comm. Land | State trust land | Section 8(2)(n) (note 1) | Protect. Areas | National Monum/ts | Public benefit organs. | Mining Props. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Budget Year 2016/17 | | | | | | | | | | | | | | | | | |
| Valuation: | | | | | | | | | | | | | | | | | |
| No. of properties | | 86 | 469 | 2,094 | 179 | 2,306 | 83 | | 550 | | | | | 8 | | | |
| No. of sectional title property values | | | | | | | | | | | | | | | | | |
| No. of unreasonably difficult properties s7(2) | | | | | | | | | | | | | | | | | |
| No. of supplementary valuations | | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | | | | | | | | |
| Supplementary valuation (Rm) | | | | | | | | | | | | | | | | | |
| No. of valuation roll amendments | | | | | | | | | | | | | | | | | |
| No. of objections by rate-payers | | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – | |
| No. of appeals by rate-payers | | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – | |
| No. of appeals by rate-payers finalised | | | | | | | | | | | | | | | | | |
| No. of successful objections | 5 | | | | | | | | | | | | | | | | |
| No. of successful objections > 10% | 5 | | | | | | | | | | | | | | | | |
| Estimated no. of properties not valued | | | | | | | | | | | | | | | | | |
| Years since last valuation (select) | | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | |
| Frequency of valuation (select) | | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | |
| Method of valuation used (select) | | Market | Market | Market | Market | Market | Market | Market | Market | Market | Market | Market | Market | Market | Market | Market | |
| Base of valuation (select) | | Land & impr. | Land & impr. | Land & impr. | Land & impr. | Land & impr. | Land & impr. | Land & impr. | Land & impr. | Land & impr. | Land & impr. | Land & impr. | Land & impr. | Land & impr. | Land & impr. | Land & impr. | |
| Phasing-in properties s21 (number) | | | 2 | | | | | | | | | | | | | | |
| Combination of rating types used? (Y/N) | | | | | | | | | | | | | | | | | |
| Flat rate used? (Y/N) | | | | | | | | | | | | | | | | | |
| Is balance rated by uniform rate/variable rate? | | | | | | | | | | | | | | | | | |
| Valuation reductions: | | | | | | | | | | | | | | | | | |
| Valuation reductions-public infrastructure (Rm) | | | | | | | 0 | | | | | | | | | | |
| Valuation reductions-nature reserves/park (Rm) | | | | | | | | | | | | | | | | | |
| Valuation reductions-mineral rights (Rm) | | | | | | | | | | | | | | | | | |
| Valuation reductions-R15,000 threshold (Rm) | | | | | | | | | 8 | | | | | | | | |
| Valuation reductions-public worship (Rm) | | | 144 | 2 | 0 | 316 | | | | | | | | | | | |
| Valuation reductions-other (Rm) | 2 | | | | | | | | | | | | | | | | |
| Total valuation reductions: | | | | | | | | | | | | | | | | | |
| Total value used for rating (Rm) | 6 | 403 | 630 | 5,164 | 406 | | 7 | | 30 | | | | | | | | |
| Total land value (Rm) | 6 | 47 | 142 | 3,019 | 83 | 158 | 3 | | 5 | | | | | | | | |
| Total value of improvements (Rm) | 6 | 355 | 632 | 2,145 | 323 | 158 | 4 | | 25 | | | | | | | | |
| Total market value (Rm) | 6 | 403 | 774 | 5,166 | 406 | 316 | 7 | | 30 | | | | | | | | |
| Rating: | | | | | | | | | | | | | | | | | |
| Average rate | 3 | | | | | | | | | | | | | | | | |
| Rate revenue budget (R '000) | | | | | | | | | | | | | | | | | |
| Rate revenue expected to collect (R'000) | | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – |
| Expected cash collection rate (%) | 4 | 95.0% | 95.0% | 95.0% | 95.0% | 95.0% | 95.0% | 95.0% | 95.0% | 95.0% | 95.0% | 95.0% | 95.0% | 95.0% | 95.0% | 95.0% | 95.0% |
| Special rating areas (R'000) | | | | | | | | | | | | | | | | | |
| Rebates, exemptions - indigent (R'000) | | | | | | | | | | | | | | | | | |
| Rebates, exemptions - pensioners (R'000) | | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – |
| Rebates, exemptions - bona fide farm. (R'000) | | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – |
| Rebates, exemptions - other (R'000) | | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – |
| Phase-in reductions/discounts (R'000) | | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – |
| Total rebates,exemptns,reductns,discs (R'000) | | | | | | | | | | | | | | | | | |

WC022 Witzenberg - Supporting Table SA13a Service Tariffs by category

| Description | Ref | Provide description of tariff structure where appropriate | 2012/13 | 2013/14 | 2014/15 | Current Year 2015/16 | 2016/17 Medium Term Revenue & Expenditure Framework | | |
|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | Budget Year 2016/17 | Budget Year +1 2017/18 | Budget Year +2 2018/19 |
| Property rates *(rate in the Rand)* | 1 | | | | | | | | |
| Residential properties | | | 0.0074 | 0.0068 | 0.0073 | 0.0085 | 0.0092 | 0.0099 | 0.0107 |
| Residential properties - vacant land | | | 0.0111 | 0.0102 | 0.0110 | 0.0128 | 0.0138 | 0.0149 | 0.0161 |
| Formal/informal settlements | | | 0.0059 | 0.0054 | 0.0059 | 0.0068 | 0.0073 | 0.0079 | 0.0086 |
| Small holdings | | | 0.0074 | 0.0068 | 0.0073 | 0.0085 | 0.0092 | 0.0099 | 0.0107 |
| Farm properties - used | | | 0.0019 | 0.0017 | 0.0018 | 0.0021 | 0.0023 | 0.0025 | 0.0027 |
| Farm properties - not used | | | 0.0019 | 0.0017 | 0.0018 | 0.0021 | 0.0023 | 0.0025 | 0.0027 |
| Industrial properties | | | 0.0141 | 0.0129 | 0.0140 | 0.0162 | 0.0174 | 0.0188 | 0.0203 |
| Business and commercial properties | | | 0.0141 | 0.0129 | 0.0140 | 0.0162 | 0.0174 | 0.0188 | 0.0203 |
| Communal land - residential | | | 0.0074 | 0.0068 | 0.0073 | 0.0085 | 0.0092 | 0.0099 | 0.0107 |
| Communal land - small holdings | | | 0.0074 | 0.0068 | 0.0073 | 0.0085 | 0.0092 | 0.0099 | 0.0107 |
| Communal land - farm property | | | 0.0019 | 0.0017 | 0.0018 | 0.0021 | 0.0023 | 0.0025 | 0.0027 |
| Communal land - business and commercial | | | 0.0141 | 0.0129 | 0.0140 | 0.0162 | 0.0174 | 0.0188 | 0.0203 |
| Communal land - other | | | 0.0074 | 0.0068 | 0.0073 | 0.0085 | 0.0092 | 0.0099 | 0.0107 |
| State-owned properties | | | 0.0141 | 0.0129 | 0.0140 | 0.0162 | 0.0174 | 0.0188 | 0.0203 |
| Municipal properties | | | 0.0074 | 0.0068 | 0.0073 | 0.0085 | 0.0092 | 0.0099 | 0.0107 |
| Public service infrastructure | | | 0.0018 | 0.0017 | 0.0018 | 0.0021 | 0.0023 | 0.0025 | 0.0027 |
| Privately owned towns serviced by the owner | | | n/a | n/a | n/a | n/a | n/a | n/a | n/a |
| State trust land | | | 0.0141 | 0.0129 | 0.0140 | 0.0162 | 0.0174 | 0.0188 | 0.0203 |
| Restitution and redistribution properties | | | | | | | | | |
| Protected areas | | | | | | | | | |
| National monuments properties | | | 0.0018 | 0.0017 | 0.0018 | 0.0021 | 0.0023 | 0.0025 | 0.0027 |
| Exemptions, reductions and rebates *(Rands)* | | | | | | | | | |
| *Residential properties* | | | | | | | | | |
| R15 000 threshhold rebate | | | 15,000 | 15,000 | 15,000 | 15,000 | 15,000 | 15,000 | 15,000 |
| General residential rebate | | | - | - | - | 85,000 | 85,000 | 85,000 | 85,000 |
| Indigent rebate or exemption | | | 70,000 | 70,000 | 70,000 | | | | |
| Pensioners/social grants rebate or exemption | | | | | | | | | |
| Temporary relief rebate or exemption | | | | | | | | | |
| Bona fide farmers rebate or exemption | | In terms of regulation | | | | | | | |
| *Other rebates or exemptions* | 2 | | | | | | | | |
| Water tariffs | | | | | | | | | |
| *Domestic* | | | | | | | | | |
| Basic charge/fixed fee *(Rands/month)* | | | 73 | 78 | 82 | 82 | 82 | 82 | 82 |
| Service point - vacant land *(Rands/month)* | | | 83 | 88 | 93 | 102 | 112 | 121 | 131 |
| Water usage - flat rate tariff *(c/kl)* | | | | | | | | | |
| Water usage - life line tariff | | | | | | | | | |
| Water usage - Block 1 (c/kl) | | 0-6 kl | 368 | 390 | 413 | 285 | 285 | 285 | 285 |
| Water usage - Block 2 (c/kl) | | 7-30 kl | 620 | 657 | 697 | 695 | 745 | 805 | 870 |
| Water usage - Block 3 (c/kl) | | 31-60 kl | 571 | 605 | 642 | 684 | 745 | 805 | 870 |
| Water usage - Block 4 (c/kl) | | 61-300 kl | 536 | 568 | 602 | 684 | 745 | 805 | 870 |
| *Other* | 2 | Above 300 kl | 2,910 | 2,910 | 2,910 | 2,910 | 2,910 | 2,910 | 2,910 |
| Waste water tariffs | | | | | | | | | |
| *Domestic* | | | | | | | | | |
| Basic charge/fixed fee *(Rands/month)* | | | 149 | 158 | 168 | 179 | 190 | 203 | 218 |
| Service point - vacant land *(Rands/month)* | | | | | | | | | |
| Waste water - flat rate tariff *(c/kl)* | | | | | | | | | |
| Volumetric charge - Block 1 (c/kl) | | (fill in structure) | | | | | | | |
| Volumetric charge - Block 2 (c/kl) | | (fill in structure) | | | | | | | |
| Volumetric charge - Block 3 (c/kl) | | (fill in structure) | | | | | | | |
| Volumetric charge - Block 4 (c/kl) | | (fill in structure) | | | | | | | |
| *Other* | 2 | | | | | | | | |
| Electricity tariffs | | | | | | | | | |
| *Domestic* | | | | | | | | | |
| Basic charge/fixed fee *(Rands/month)* | | | - | - | - | - | - | - | - |
| Service point - vacant land *(Rands/month)* | | | 101 | 110 | 118 | 137 | 137 | 148 | 160 |
| FBE | | (how is this targeted?) | | | | | | | |
| Life-line tariff - meter | | (describe structure) | | | | | | | |
| Life-line tariff - prepaid | | Indigent households receive | | | | | | | |
| Flat rate tariff - meter *(c/kwh)* | | | | | | | | | |
| Flat rate tariff - prepaid *(c/kwh)* | | | | | | | | | |
| Meter - IBT Block 1 (c/kwh) | | 0-50 kWh | 80 | 85 | 92 | 100 | 106 | 112 | 119 |
| Meter - IBT Block 2 (c/kwh) | | 51-350 kWh | 93 | 99 | 107 | 116 | 125 | 133 | 141 |
| Meter - IBT Block 3 (c/kwh) | | 351-600 kWh | 115 | 124 | 134 | 153 | 165 | 179 | 193 |
| Meter - IBT Block 4 (c/kwh) | | Above 600 kWh | 125 | 135 | 145 | 173 | 188 | 203 | 219 |
| Meter - IBT Block 5 (c/kwh) | | (fill in thresholds) | | | | | | | |
| Prepaid - IBT Block 1 (c/kwh) | | 0-50 kWh | 77 | 82 | 88 | 97 | 99 | 105 | 111 |
| Prepaid - IBT Block 2 (c/kwh) | | 51-350 kWh | 93 | 99 | 107 | 117 | 122 | 129 | 137 |
| Prepaid - IBT Block 3 (c/kwh) | | 351-600 kWh | 111 | 119 | 129 | 147 | 161 | 174 | 187 |
| Prepaid - IBT Block 4 (c/kwh) | | Above 600 kWh | 134 | 144 | 156 | 178 | 193 | 208 | 225 |
| Prepaid - IBT Block 5 (c/kwh) | | (fill in thresholds) | | | | | | | |
| *Other* | 2 | | | | | | | | |
| Waste management tariffs | | | | | | | | | |
| *Domestic* | | | | | | | | | |
| Street cleaning charge | | | - | - | - | - | | | |
| Basic charge/fixed fee | | | 160 | 169 | 183 | 198 | 148.2 - 228 | 158.6 - 244 | 169.7 - 261.1 |
| 80l bin - once a week | | | | | | | | | |
| 250l bin - once a week | | | | | | | | | |

WC022 Witzenberg - Supporting Table SA13b Service Tariffs by category - explanatory

| Description | Ref | Provide description of tariff structure where appropriate | 2012/13 | 2013/14 | 2014/15 | Current Year 2015/16 | 2016/17 Medium Term Revenue & Expenditure Framework | | |
|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | Budget Year 2016/17 | Budget Year +1 2017/18 | Budget Year +2 2018/19 |
| Exemptions, reductions and rebates *(Rands)* | | | | | | | | | |
| *[Insert lines as applicable]* | | | 15,000 | 15,000 | 15,000 | 15,000 | 15,000 | 15,000 | 15,000 |
| | | | | | | 85,000 | 85,000 | 85,000 | 85,000 |
| | | | | | | - | - | - | - |
| | | | | | | 100,000 | 100,000 | 100,000 | 100,000 |
| | | | | | | 100,000 | 100,000 | 100,000 | 100,000 |
| Water tariffs | | | | | | | | | |
| *[Insert blocks as applicable]* | | (fill in thresholds) | 6 KL | 6 KL | 6 KL | 6 KL | 6 KL | 6 KL | 6 KL |
| | | (fill in thresholds) | Basic Charge | Basic Charge | Basic Charge | Basic Charge | Basic Charge | Basic Charge | Basic Charge |
| | | (fill in thresholds) | | | | | | | |
| | | (fill in thresholds) | | | | | | | |
| | | (fill in thresholds) | | | | | | | |
| | | (fill in thresholds) | | | | | | | |
| | | (fill in thresholds) | | | | | | | |
| | | (fill in thresholds) | | | | | | | |
| | | (fill in thresholds) | | | | | | | |
| | | (fill in thresholds) | | | | | | | |
| Waste water tariffs | | | | | | | | | |
| *[Insert blocks as applicable]* | | (fill in structure) | Basic Charge | Basic Charge | Basic Charge | Basic Charge | Basic Charge | Basic Charge | Basic Charge |
| | | (fill in structure) | | | | | | | |
| | | (fill in structure) | | | | | | | |
| | | (fill in structure) | | | | | | | |
| | | (fill in structure) | | | | | | | |
| | | (fill in structure) | | | | | | | |
| | | (fill in structure) | | | | | | | |
| | | (fill in structure) | | | | | | | |
| | | (fill in structure) | | | | | | | |
| Electricity tariffs | | | | | | | | | |
| *[Insert blocks as applicable]* | | (fill in thresholds) | 50 kWh | 50 kWh | 50 kWh | 50 kWh | 50 kWh | 50 kWh | 50 kWh |
| | | (fill in thresholds) | | | | | | | |
| | | (fill in thresholds) | | | | | | | |
| | | (fill in thresholds) | | | | | | | |
| | | (fill in thresholds) | | | | | | | |
| | | (fill in thresholds) | | | | | | | |
| | | (fill in thresholds) | | | | | | | |
| | | (fill in thresholds) | | | | | | | |
| | | (fill in thresholds) | | | | | | | |
| | | (fill in thresholds) | | | | | | | |
| | | (fill in thresholds) | | | | | | | |
| | | (fill in thresholds) | | | | | | | |
| | | (fill in thresholds) | | | | | | | |

## WC022 Witzenberg - Supporting Table SA14 Household bills

| Description | Ref | 2012/13 | 2013/14 | 2014/15 | Current Year 2015/16 | | | 2016/17 Medium Term Revenue & Expenditure Framework | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| Rand/cent | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2016/17 % incr. | Budget Year 2016/17 | Budget Year +1 2017/18 | Budget Year +2 2018/19 |
| Monthly Account for Household - 'Middle Income Range' | 1 | | | | | | | | | | |
| Rates and services charges: | | | | | | | | | | | |
| Property rates | | 422.42 | 388.17 | 419.22 | 425.00 | 425.00 | 425.00 | 8.0% | 459.00 | 495.72 | 535.38 |
| Electricity: Basic levy | | – | – | – | – | – | – | | – | – | – |
| Electricity: Consumption | | 990.90 | 1,064.58 | 1,149.74 | 1,298.00 | 1,298.00 | 1,298.00 | 7.3% | 1,393.00 | 1,497.15 | 1,609.19 |
| Water: Basic levy | | 64.34 | 68.20 | 72.29 | 72.29 | 72.29 | 72.29 | – | 72.29 | 72.29 | 72.29 |
| Water: Consumption | | 149.89 | 158.89 | 168.42 | 161.40 | 161.40 | 161.40 | 6.5% | 171.94 | 184.50 | 198.06 |
| Sanitation | | 130.88 | 138.73 | 147.05 | 157.35 | 157.35 | 157.35 | 6.0% | 166.79 | 178.46 | 190.96 |
| Refuse removal | | 140.14 | 148.55 | 160.43 | 173.27 | 173.27 | 173.27 | 6.0% | 183.66 | 196.52 | 212.24 |
| Other | | | | | | | | | | | |
| sub-total | | 1,898.57 | 1,967.11 | 2,117.16 | 2,287.31 | 2,287.31 | 2,287.31 | 7.0% | 2,446.69 | 2,624.64 | 2,818.12 |
| VAT on Services | | 206.66 | 221.05 | 237.71 | 260.72 | 260.72 | 260.72 | 6.7% | 278.28 | 298.05 | 319.58 |
| Total large household bill: | | 2,105.23 | 2,188.16 | 2,354.88 | 2,548.03 | 2,548.03 | 2,548.03 | 6.9% | 2,724.96 | 2,922.69 | 3,137.70 |
| % increase/-decrease | | | 3.9% | 7.6% | 8.2% | – | – | | 6.9% | 7.3% | 7.4% |
| | 2 | | | | | | | | | | |
| Monthly Account for Household - 'Affordable Range' | | | | | | | | | | | |
| Rates and services charges: | | | | | | | | | | | |
| Property rates | | 299.08 | 274.83 | 296.82 | 283.33 | 283.33 | 283.33 | 8.0% | 306.00 | 330.48 | 356.92 |
| Electricity: Basic levy | | – | | – | – | – | – | | – | – | – |
| Electricity: Consumption | | 425.30 | 453.73 | 490.03 | 545.00 | 545.00 | 545.00 | 5.7% | 576.00 | 614.79 | 656.25 |
| Water: Basic levy | | 64.34 | 68.20 | 72.29 | 72.29 | 72.29 | 72.29 | – | 72.29 | 72.29 | 72.29 |
| Water: Consumption | | 122.70 | 130.06 | 137.87 | 130.90 | 130.90 | 130.90 | 6.4% | 139.24 | 149.18 | 159.92 |
| Sanitation | | 130.88 | 138.73 | 147.05 | 157.35 | 157.35 | 157.35 | 6.0% | 166.79 | 178.46 | 190.96 |
| Refuse removal | | 140.14 | 148.55 | 160.43 | 173.27 | 173.27 | 173.27 | 6.0% | 183.66 | 196.52 | 212.24 |
| Other | | | | | | | | | | | |
| sub-total | | 1,182.44 | 1,214.11 | 1,304.50 | 1,362.14 | 1,362.14 | 1,362.14 | 6.0% | 1,443.99 | 1,541.73 | 1,648.58 |
| VAT on Services | | 123.67 | 131.50 | 141.07 | 151.03 | 151.03 | 151.03 | 5.5% | 159.32 | 169.58 | 180.83 |
| Total small household bill: | | 1,306.12 | 1,345.60 | 1,445.57 | 1,513.18 | 1,513.18 | 1,513.18 | 6.0% | 1,603.31 | 1,711.31 | 1,829.41 |
| % increase/-decrease | | | 3.0% | 7.4% | 4.7% | – | – | | 6.0% | 6.7% | 6.9% |
| | | | | 1.46 | -0.37 | -1.00 | - | | | | |
| Monthly Account for Household - 'Indigent' Household receiving free basic services | 3 | | | | | | | | | | |
| Rates and services charges: | | | | | | | | | | | |
| Property rates | | 132.58 | 121.83 | 131.58 | 141.67 | 141.67 | 141.67 | 8.0% | 153.00 | 165.24 | 178.46 |
| Electricity: Basic levy | | | – | – | – | – | – | | – | – | – |
| Electricity: Consumption | | 246.00 | 260.76 | 281.62 | 309.00 | 309.00 | 309.00 | 3.9% | 321.00 | 340.26 | 360.68 |
| Water: Basic levy | | | – | – | – | – | – | | – | – | – |
| Water: Consumption | | 95.51 | 101.24 | 107.31 | 100.40 | 100.40 | 100.40 | 6.1% | 106.55 | 113.87 | 121.78 |
| Sanitation | | 130.88 | 138.73 | 147.05 | 157.35 | 157.35 | 157.35 | 6.0% | 166.79 | 178.46 | 190.96 |
| Refuse removal | | 140.14 | 148.55 | 160.43 | 173.27 | 173.27 | 173.27 | 6.0% | 183.66 | 196.52 | 212.24 |
| Other | | | | | | | | | | | |
| sub-total | | 745.11 | 771.11 | 828.00 | 881.68 | 881.68 | 881.68 | 5.6% | 931.00 | 994.36 | 1,064.11 |
| VAT on Services | | 85.75 | 90.90 | 97.50 | 103.60 | 103.60 | 103.60 | 5.1% | 108.92 | 116.08 | 123.99 |
| Total small household bill: | | 830.86 | 862.01 | 925.50 | 985.28 | 985.28 | 985.28 | 5.5% | 1,039.92 | 1,110.43 | 1,188.11 |
| % increase/-decrease | | | 3.7% | 7.4% | 6.5% | – | – | | 5.5% | 6.8% | 7.0% |

WC022 Witzenberg - Supporting Table SA15 Investment particulars by type

| Investment type<br>R thousand | Ref | 2012/13<br>Audited Outcome | 2013/14<br>Audited Outcome | 2014/15<br>Audited Outcome | Current Year 2015/16<br>Original Budget | Adjusted Budget | Full Year Forecast | 2016/17 Medium Term Revenue & Expenditure Framework<br>Budget Year 2016/17 | Budget Year +1 2017/18 | Budget Year +2 2018/19 |
|---|---|---|---|---|---|---|---|---|---|---|
| Parent municipality | | | | | | | | | | |
| Securities - National Government | | | | | | | | | | |
| Listed Corporate Bonds | | | | | | | | | | |
| Deposits - Bank | | 21,914 | – | – | – | – | – | – | – | – |
| Deposits - Public Investment Commissioners | | | | | | | | | | |
| Deposits - Corporation for Public Deposits | | | | | | | | | | |
| Bankers Acceptance Certificates | | | | | | | | | | |
| Negotiable Certificates of Deposit - Banks | | | | | | | | | | |
| Guaranteed Endowment Policies (sinking) | | | | | | | | | | |
| Repurchase Agreements - Banks | | | | | | | | | | |
| Municipal Bonds | | | | | | | | | | |
| Municipality sub-total | 1 | 21,914 | – | – | – | – | – | – | – | – |
| Entities | | | | | | | | | | |
| Securities - National Government | | | | | | | | | | |
| Listed Corporate Bonds | | | | | | | | | | |
| Deposits - Bank | | | | | | | | | | |
| Deposits - Public Investment Commissioners | | | | | | | | | | |
| Deposits - Corporation for Public Deposits | | | | | | | | | | |
| Bankers Acceptance Certificates | | | | | | | | | | |
| Negotiable Certificates of Deposit - Banks | | | | | | | | | | |
| Guaranteed Endowment Policies (sinking) | | | | | | | | | | |
| Repurchase Agreements - Banks | | | | | | | | | | |
| Entities sub-total | | – | – | – | – | – | – | – | – | – |
| Consolidated total: | | 21,914 | – | – | – | – | – | – | – | – |

WC022 Witzenberg - Supporting Table SA16 Investment particulars by maturity

| Investments by Maturity<br>Name of institution & investment ID | Ref<br>1 | Period of Investment<br>Yrs/Months | Type of Investment | Capital Guarantee (Yes/ No) | Variable or Fixed interest rate | Interest Rate 3. | Commission Paid (Rands) | Commission Recipient | Expiry date of investment |
|---|---|---|---|---|---|---|---|---|---|
| Parent municipality | | | | | | | | | |
| There will be no longterm investments for the 2015/16 financial year.<br>All possible investments will be call deposits | | | | | | | | | |
| Municipality sub-total | | | | | | | | | |
| Entities | | | | | | | | | |
| Not applicable | | | | | | | | | |
| Entities sub-total | | | | | | | | | |
| TOTAL INVESTMENTS AND INTEREST | 1 | | | | | | | | |

WC022 Witzenberg - Supporting Table SA17 Borrowing

| Borrowing - Categorised by type | Ref | 2012/13 | 2013/14 | 2014/15 | Current Year 2015/16 | | | 2016/17 Medium Term Revenue & Expenditure Framework | | |
|---|---|---|---|---|---|---|---|---|---|---|
| R thousand | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2016/17 | Budget Year +1 2017/18 | Budget Year +2 2018/19 |
| Parent municipality | | | | | | | | | | |
| Long-Term Loans (annuity/reducing balance) | | 32,335 | 25,709 | 18,349 | 16,274 | 16,274 | 16,274 | 9,038 | 6,736 | 4,439 |
| Long-Term Loans (non-annuity) | | | | | | | | | | |
| Local registered stock | | | | | | | | | | |
| Instalment Credit | | | | | | | | | | |
| Financial Leases | | – | – | – | – | – | – | – | – | – |
| PPP liabilities | | | | | | | | | | |
| Finance Granted By Cap Equipment Supplier | | | | | | | | | | |
| Marketable Bonds | | | | | | | | | | |
| Non-Marketable Bonds | | | | | | | | | | |
| Bankers Acceptances | | | | | | | | | | |
| Financial derivatives | | | | | | | | | | |
| Other Securities | | | | | | | | | | |
| Total Borrowing | 1 | 32,335 | 25,709 | 18,349 | 16,274 | 16,274 | 16,274 | 9,038 | 6,736 | 4,439 |

| Unspent Borrowing - Categorised by type | Ref | 2012/13 | 2013/14 | 2014/15 | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2016/17 | Budget Year +1 2017/18 | Budget Year +2 2018/19 |
|---|---|---|---|---|---|---|---|---|---|---|
| Parent municipality | | | | | | | | | | |
| Long-Term Loans (annuity/reducing balance) | | – | – | – | – | – | – | – | – | – |
| Long-Term Loans (non-annuity) | | | | | | | | | | |
| Local registered stock | | | | | | | | | | |
| Instalment Credit | | | | | | | | | | |
| Financial Leases | | – | – | – | – | – | – | – | – | – |
| PPP liabilities | | | | | | | | | | |
| Finance Granted By Cap Equipment Supplier | | | | | | | | | | |
| Marketable Bonds | | | | | | | | | | |
| Non-Marketable Bonds | | | | | | | | | | |
| Bankers Acceptances | | | | | | | | | | |
| Financial derivatives | | | | | | | | | | |
| Other Securities | | | | | | | | | | |
| Total Unspent Borrowing | 1 | – | – | – | – | – | – | – | – | – |

*References*

*1. Total borrowing must reconcile to Budgeted Financial Position (Borrowing - non-current)*

WC022 Witzenberg - Supporting Table SA18 Transfers and grant receipts

| Description | Ref | 2012/13 | 2013/14 | 2014/15 | Current Year 2015/16 | | | 2016/17 Medium Term Revenue & Expenditure Framework | | |
|---|---|---|---|---|---|---|---|---|---|---|
| R thousand | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2016/17 | Budget Year +1 2017/18 | Budget Year +2 2018/19 |
| RECEIPTS: | 1, 2 | | | | | | | | | |
| Operating Transfers and Grants | | | | | | | | | | |
| National Government: | | (47,513) | (51,872) | (56,496) | (58,307) | (57,466) | (56,202) | (63,502) | (68,767) | (75,035) |
| Local Government Equitable Share | | (46,200) | (49,553) | (54,124) | (54,850) | (54,850) | (53,485) | (59,734) | (66,184) | (72,400) |
| MIG | | – | (60) | (82) | (36) | (125) | (65) | – | – | – |
| MSIG | | (135) | (230) | – | (930) | (350) | (315) | (957) | (1,033) | (1,085) |
| FMG | | (979) | (1,075) | (1,259) | (1,450) | (1,100) | (1,707) | (1,475) | (1,550) | (1,550) |
| EPWP | | (200) | (955) | (1,031) | (1,041) | (1,041) | (630) | (1,336) | – | – |
| | | | – | – | – | – | – | – | – | – |
| Provincial Government: | | (17,347) | (32,511) | (22,530) | (19,600) | (14,783) | (10,807) | (64,365) | (46,944) | (34,571) |
| Library MRF | | (5,316) | (5,551) | (5,428) | (5,628) | (5,708) | (5,708) | (5,498) | (5,828) | (6,178) |
| Library Conditional Grant | | – | – | (1,550) | (2,061) | (2,347) | (2,347) | (2,477) | (2,626) | (2,783) |
| Housing | | (11,554) | (26,664) | (15,017) | (7,550) | – | – | (56,000) | (38,000) | (25,000) |
| CDW | | (113) | (73) | (94) | (144) | (144) | (144) | (150) | (150) | (150) |
| Tariffs | | (263) | – | – | – | (870) | (290) | (120) | (240) | (360) |
| Department of Local Government | | – | – | – | – | – | – | – | – | – |
| Thusong Centre | | – | – | – | (211) | (211) | (70) | – | (100) | (100) |
| Maintenance of Transport Infrastructure | | (101) | (71) | – | (4,007) | (4,883) | (1,628) | (120) | – | – |
| Mandela Memorial | | – | (100) | – | – | – | – | – | – | – |
| Long Term Financial Plan | | – | – | (441) | – | (620) | (620) | – | – | – |
| Compliance Assist | | – | (51) | – | – | – | – | – | – | – |
| District Municipality: | | (5) | – | – | – | – | – | – | – | – |
| *Solid Waste* | | – | – | – | – | – | – | – | – | – |
| *Water & Sanitation Informal Areas* | | (5) | – | – | – | – | – | – | – | – |
| *Upgrading Of Streets & Sidewalks* | | – | – | – | – | – | – | – | – | – |
| Other grant providers: | | (351) | (524) | (479) | (255) | (1,181) | (721) | (200) | – | – |
| *Belgium* | | (351) | (524) | (479) | (255) | (1,181) | (721) | (200) | – | – |
| Total Operating Transfers and Grants | 5 | (65,216) | (84,907) | (79,506) | (78,162) | (73,429) | (67,729) | (128,067) | (115,711) | (109,606) |
| Capital Transfers and Grants | | | | | | | | | | |
| National Government: | | (59,565) | (33,330) | (19,479) | (23,104) | (23,909) | (11,731) | (51,580) | (27,249) | (27,000) |
| MIG | | (19,407) | (18,433) | (18,541) | (19,104) | (18,979) | (10,421) | (17,739) | (20,690) | (20,000) |
| MSIG | | (743) | (592) | (820) | – | (580) | (193) | – | – | – |
| FMG | | – | (113) | (118) | – | (350) | (350) | – | – | – |
| EPWP | | (800) | – | – | – | – | – | – | – | – |
| INEP | | – | (2,000) | – | (4,000) | (4,000) | (766) | (5,000) | (6,000) | (7,000) |
| RBIG | | (21,007) | (5,658) | – | – | – | – | (27,841) | (559) | – |
| DWAF | | (5,256) | (73) | – | – | – | – | – | – | – |
| ACIP | | (3,478) | – | – | – | – | – | – | – | – |
| NDEV | | (1,196) | – | – | – | – | – | – | – | – |
| Rural Development | | (7,678) | (6,461) | – | – | – | – | (1,000) | – | – |
| Provincial Government: | | (13,521) | (14,806) | (32,155) | (1,076) | (31,024) | (27,460) | – | – | – |
| Library Conditonal Grant | | – | (3,500) | (1,868) | (925) | (1,175) | (76) | – | – | – |
| MRF | | – | – | (62) | (151) | (71) | (110) | – | – | – |
| Housing | | (13,386) | (11,298) | (29,697) | – | (29,623) | (27,030) | – | – | – |
| PTIP | | (30) | – | – | – | – | – | – | – | – |
| Sport | | (104) | – | – | – | – | – | – | – | – |
| Municipal Infrastructure Support Grant | | – | – | (527) | – | (155) | (244) | – | – | – |
| CDW | | – | (8) | – | – | – | – | – | – | – |
| District Municipality: | | – | – | – | – | – | – | – | – | – |
| *Solid Waste* | | – | – | – | – | – | – | – | – | – |
| Other grant providers: | | (701) | – | (6,838) | (1,038) | (1,138) | (379) | – | – | – |
| *Public Contrbution* | | (701) | – | (6,838) | – | – | – | – | – | – |
| *Belgium* | | – | – | – | (1,038) | (1,138) | (379) | – | – | – |
| Total Capital Transfers and Grants | 5 | (73,786) | (48,136) | (58,472) | (25,218) | (56,070) | (39,570) | (51,580) | (27,249) | (27,000) |
| TOTAL RECEIPTS OF TRANSFERS & GRANTS | | (139,002) | (133,043) | (137,978) | (103,380) | (129,500) | (107,300) | (179,647) | (142,960) | (136,606) |

WC022 Witzenberg - Supporting Table SA19 Expenditure on transfers and grant programme

| Description | Ref | 2012/13 | 2013/14 | 2014/15 | Current Year 2015/16 | | | 2016/17 Medium Term Revenue & Expenditure Framework | | |
|---|---|---|---|---|---|---|---|---|---|---|
| R thousand | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2016/17 | Budget Year +1 2017/18 | Budget Year +2 2018/19 |
| EXPENDITURE: | 1 | | | | | | | | | |
| Operating expenditure of Transfers and Grants | | | | | | | | | | |
| National Government: | | (47,513) | (51,872) | (56,496) | (58,307) | (57,466) | (56,202) | (63,502) | (68,767) | (75,035) |
| Local Government Equitable Share | | (46,200) | (49,553) | (54,124) | (54,850) | (54,850) | (53,485) | (59,734) | (66,184) | (72,400) |
| MIG | | – | (60) | (82) | (36) | (125) | (65) | – | – | – |
| MSIG | | (135) | (230) | – | (930) | (350) | (315) | (957) | (1,033) | (1,085) |
| FMG | | (979) | (1,075) | (1,259) | (1,450) | (1,100) | (1,707) | (1,475) | (1,550) | (1,550) |
| EPWP | | (200) | (955) | (1,031) | (1,041) | (1,041) | (630) | (1,336) | – | – |
| Provincial Government: | | (17,347) | (32,511) | (22,530) | (19,600) | (14,783) | (10,807) | (64,365) | (46,944) | (34,571) |
| Library MRF | | (5,316) | (5,551) | (5,428) | (5,628) | (5,708) | (5,708) | (5,498) | (5,828) | (6,178) |
| Library Conditional Grant | | – | – | (1,550) | (2,061) | (2,347) | (2,347) | (2,477) | (2,626) | (2,783) |
| Housing | | (11,554) | (26,664) | (15,017) | (7,550) | – | – | (56,000) | (38,000) | (25,000) |
| CDW | | (113) | (73) | (94) | (144) | (144) | (144) | (150) | (150) | (150) |
| Tariffs | | (263) | – | – | – | (870) | (290) | (120) | (240) | (360) |
| Department of Local Government | | – | – | – | – | – | – | – | – | – |
| Thusong Centre | | – | – | – | (211) | (211) | (70) | – | (100) | (100) |
| Maintenance of Transport Infrastructure | | (101) | (71) | – | (4,007) | (4,883) | (1,628) | (120) | – | – |
| Mandela Memorial | | – | (100) | – | – | – | – | – | – | – |
| Long Term Financial Plan | | – | – | (441) | – | (620) | (620) | – | – | – |
| Compliance Assist | | – | (51) | – | – | – | – | – | – | – |
| District Municipality: | | (5) | – | – | – | – | – | – | – | – |
| *Solid Waste* | | – | – | – | – | – | – | – | – | – |
| *Water & Sanitation Informal Areas* | | (5) | – | – | – | – | – | – | – | – |
| *Upgrading Of Streets & Sidewalks* | | – | – | – | – | – | – | – | – | – |
| Other grant providers: | | (351) | (524) | (479) | (255) | (1,181) | (721) | (200) | – | – |
| *Belgium* | | (351) | (524) | (479) | (255) | (1,181) | (721) | (200) | – | – |
| Total operating expenditure of Transfers and Grants: | | (65,216) | (84,907) | (79,506) | (78,162) | (73,429) | (67,729) | (128,067) | (115,711) | (109,606) |
| Capital expenditure of Transfers and Grants | | | | | | | | | | |
| National Government: | | (59,565) | (33,330) | (19,479) | (23,104) | (23,909) | (11,731) | (51,580) | (27,249) | (27,000) |
| MIG | | (19,407) | (18,433) | (18,541) | (19,104) | (18,979) | (10,421) | (17,739) | (20,690) | (20,000) |
| MSIG | | (743) | (592) | (820) | – | (580) | (193) | – | – | – |
| FMG | | – | (113) | (118) | – | (350) | (350) | – | – | – |
| EPWP | | (800) | – | – | – | – | – | – | – | – |
| INEP | | – | (2,000) | – | (4,000) | (4,000) | (766) | (5,000) | (6,000) | (7,000) |
| RBIG | | (21,007) | (5,658) | – | – | – | – | (27,841) | (559) | – |
| DWAF | | (5,256) | (73) | – | – | – | – | – | – | – |
| ACIP | | (3,478) | – | – | – | – | – | – | – | – |
| NDEV | | (1,196) | – | – | – | – | – | – | – | – |
| Rural Development | | (7,678) | (6,461) | – | – | – | – | (1,000) | – | – |
| Provincial Government: | | (13,521) | (14,806) | (32,155) | (1,076) | (31,024) | (27,460) | – | – | – |
| Library Conditonal Grant | | – | (3,500) | (1,868) | (925) | (1,175) | (76) | – | – | – |
| MRF | | – | – | (62) | (151) | (71) | (110) | – | – | – |
| Housing | | (13,386) | (11,298) | (29,697) | – | (29,623) | (27,030) | – | – | – |
| PTIP | | (30) | – | – | – | – | – | – | – | – |
| Sport | | (104) | – | – | – | – | – | – | – | – |
| Municipal Infrastructure Support Grant | | – | – | (527) | – | (155) | (244) | – | – | – |
| CDW | | – | (8) | – | – | – | – | – | – | – |
| District Municipality: | | – | – | – | – | – | – | – | – | – |
| *Solid Waste* | | – | – | – | – | – | – | – | – | – |
| Other grant providers: | | (701) | – | (6,838) | (1,038) | (1,138) | (379) | – | – | – |
| *Public Contrbution* | | (701) | – | (6,838) | – | – | – | – | – | – |
| *Belgium* | | – | – | – | (1,038) | (1,138) | (379) | – | – | – |
| Total capital expenditure of Transfers and Grants | | (73,786) | (48,136) | (58,472) | (25,218) | (56,070) | (39,570) | (51,580) | (27,249) | (27,000) |
| TOTAL EXPENDITURE OF TRANSFERS AND GRANTS | | (139,002) | (133,043) | (137,978) | (103,380) | (129,500) | (107,300) | (179,647) | (142,960) | (136,606) |

WC022 Witzenberg - Supporting Table SA20 Reconciliation of transfers, grant receipts and unspent funds

| Description | Ref | 2012/13 | 2013/14 | 2014/15 | Current Year 2015/16 | | | 2016/17 Medium Term Revenue & Expenditure Framework | | |
|---|---|---|---|---|---|---|---|---|---|---|
| R thousand | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2016/17 | Budget Year +1 2017/18 | Budget Year +2 2018/19 |
| Operating transfers and grants: | 1,3 | | | | | | | | | |
| National Government: | | | | | | | | | | |
| Balance unspent at beginning of the year | | – | – | (151) | – | – | – | – | – | – |
| Current year receipts | | (47,513) | (51,872) | (56,496) | (58,307) | (57,466) | (56,202) | (63,502) | (68,767) | (75,035) |
| Conditions met - transferred to revenue | | (47,513) | (51,721) | (56,647) | (58,307) | (57,466) | (56,202) | (63,502) | (68,767) | (75,035) |
| Conditions still to be met - transferred to liabilities | | – | (151) | – | – | – | – | – | – | – |
| Provincial Government: | | | | | | | | | | |
| Balance unspent at beginning of the year | | – | – | 1,076 | – | – | – | – | – | – |
| Current year receipts | | (17,347) | (32,511) | (22,530) | (19,600) | (14,783) | (10,807) | (64,365) | (46,944) | (34,571) |
| Conditions met - transferred to revenue | | (17,347) | (33,587) | (21,454) | (19,600) | (14,783) | (10,807) | (64,365) | (46,944) | (34,571) |
| Conditions still to be met - transferred to liabilities | | – | 1,076 | – | – | – | – | – | – | – |
| District Municipality: | | | | | | | | | | |
| Balance unspent at beginning of the year | | – | – | – | – | – | – | – | – | – |
| Current year receipts | | (5) | – | – | – | – | – | – | – | – |
| Conditions met - transferred to revenue | | (5) | – | – | – | – | – | – | – | – |
| Conditions still to be met - transferred to liabilities | | – | – | – | – | – | – | – | – | – |
| Other grant providers: | | | | | | | | | | |
| Balance unspent at beginning of the year | | – | – | 1,019 | – | – | – | – | – | – |
| Current year receipts | | (351) | (524) | (479) | (255) | (1,181) | (721) | (200) | – | – |
| Conditions met - transferred to revenue | | (351) | (1,543) | 540 | (255) | (1,181) | (721) | (200) | – | – |
| Conditions still to be met - transferred to liabilities | | – | 1,019 | – | – | – | – | – | – | – |
| Total operating transfers and grants revenue | | (65,216) | (86,852) | (77,561) | (78,162) | (73,429) | (67,729) | (128,067) | (115,711) | (109,606) |
| Total operating transfers and grants - CTBM | 2 | – | 1,945 | – | – | – | – | – | – | – |
| Capital transfers and grants: | 1,3 | | | | | | | | | |
| National Government: | | | | | | | | | | |
| Balance unspent at beginning of the year | | – | – | (8,907) | – | – | – | – | – | – |
| Current year receipts | | (59,565) | (33,330) | (19,479) | (23,104) | (23,909) | (11,731) | (51,580) | (27,249) | (27,000) |
| Conditions met - transferred to revenue | | (59,565) | (24,423) | (28,386) | (23,104) | (23,909) | (11,731) | (51,580) | (27,249) | (27,000) |
| Conditions still to be met - transferred to liabilities | | – | (8,907) | – | – | – | – | – | – | – |
| Provincial Government: | | | | | | | | | | |
| Balance unspent at beginning of the year | | – | – | – | – | – | – | – | – | – |
| Current year receipts | | (13,521) | (14,806) | (32,155) | (1,076) | (31,024) | (27,460) | – | – | – |
| Conditions met - transferred to revenue | | (13,521) | (14,806) | (32,155) | (1,076) | (31,024) | (27,460) | – | – | – |
| Conditions still to be met - transferred to liabilities | | – | – | – | – | – | – | – | – | – |
| District Municipality: | | | | | | | | | | |
| Balance unspent at beginning of the year | | – | – | – | – | – | – | – | – | – |
| Current year receipts | | – | – | – | – | – | – | – | – | – |
| Conditions met - transferred to revenue | | – | – | – | – | – | – | – | – | – |
| Conditions still to be met - transferred to liabilities | | | | | | | | | | |
| Other grant providers: | | | | | | | | | | |
| Balance unspent at beginning of the year | | – | – | – | – | – | – | – | – | – |
| Current year receipts | | (701) | – | (6,838) | (1,038) | (1,138) | (379) | – | – | – |
| Conditions met - transferred to revenue | | (701) | – | (6,838) | (1,038) | (1,138) | (379) | – | – | – |
| Conditions still to be met - transferred to liabilities | | – | – | – | – | – | – | – | – | – |
| Total capital transfers and grants revenue | | (73,786) | (39,229) | (67,379) | (25,218) | (56,070) | (39,570) | (51,580) | (27,249) | (27,000) |
| Total capital transfers and grants - CTBM | 2 | – | (8,907) | – | – | – | – | – | – | – |
| TOTAL TRANSFERS AND GRANTS REVENUE | | (139,002) | (126,081) | (144,940) | (103,380) | (129,500) | (107,300) | (179,647) | (142,960) | (136,606) |
| TOTAL TRANSFERS AND GRANTS - CTBM | | – | (6,962) | – | – | – | – | – | – | – |

WC022 Witzenberg - Supporting Table SA21 Transfers and grants made by the municipality

| Description | Ref | 2012/13 | 2013/14 | 2014/15 | Current Year 2015/16 | | | | 2016/17 Medium Term Revenue & Expenditure Framework | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| R thousand | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Pre-audit outcome | Budget Year 2016/17 | Budget Year +1 2017/18 | Budget Year +2 2018/19 |
| Cash Transfers to other municipalities | | | | | | | | | | | |
| *Insert description* | 1 | | | | | | | | | | |
| Total Cash Transfers To Municipalities: | | – | – | – | – | – | – | – | – | – | – |
| Cash Transfers to Entities/Other External Mechanisms | | | | | | | | | | | |
| *Insert description* | 2 | | | | | | | | | | |
| Total Cash Transfers To Entities/Ems' | | – | – | – | – | – | – | – | – | – | – |
| Cash Transfers to other Organs of State | | | | | | | | | | | |
| *Insert description* | 3 | | | | | | | | | | |
| Total Cash Transfers To Other Organs Of State: | | – | – | – | – | – | – | – | – | – | – |
| Cash Transfers to Organisations | | | | | | | | | | | |
| *Donation tourism and sundry* | | 767 | 812 | 922 | 831 | 819 | 852 | 852 | 881 | 930 | 976 |
| Total Cash Transfers To Organisations | | 767 | 812 | 922 | 831 | 819 | 852 | 852 | 881 | 930 | 976 |
| Cash Transfers to Groups of Individuals | | | | | | | | | | | |
| *Insert description* | | | | | | | | | | | |
| Total Cash Transfers To Groups Of Individuals: | | – | – | – | – | – | – | – | – | – | – |
| TOTAL CASH TRANSFERS AND GRANTS | 6 | 767 | 812 | 922 | 831 | 819 | 852 | 852 | 881 | 930 | 976 |
| Non-Cash Transfers to other municipalities | | | | | | | | | | | |
| *Insert description* | 1 | | | | | | | | | | |
| Total Non-Cash Transfers To Municipalities: | | – | – | – | – | – | – | – | – | – | – |
| Non-Cash Transfers to Entities/Other External Mechanisms | | | | | | | | | | | |
| *Insert description* | 2 | | | | | | | | | | |
| Total Non-Cash Transfers To Entities/Ems' | | – | – | – | – | – | – | – | – | – | – |
| Non-Cash Transfers to other Organs of State | | | | | | | | | | | |
| *Insert description* | 3 | | | | | | | | | | |
| Total Non-Cash Transfers To Other Organs Of State: | | – | – | – | – | – | – | – | – | – | – |
| Non-Cash Grants to Organisations | | | | | | | | | | | |
| *Insert description* | 4 | | | | | | | | | | |
| Total Non-Cash Grants To Organisations | | – | – | – | – | – | – | – | – | – | – |
| Groups of Individuals | | | | | | | | | | | |
| *Insert description* | 5 | | | | | | | | | | |
| Total Non-Cash Grants To Groups Of Individuals: | | – | – | – | – | – | – | – | – | – | – |
| TOTAL NON-CASH TRANSFERS AND GRANTS | | – | – | – | – | – | – | – | – | – | – |
| TOTAL TRANSFERS AND GRANTS | 6 | 767 | 812 | 922 | 831 | 819 | 852 | 852 | 881 | 930 | 976 |

WC022 Witzenberg - Supporting Table SA22 Summary councillor and staff benefits

| Summary of Employee and Councillor remuneration | Ref | 2012/13 | 2013/14 | 2014/15 | Current Year 2015/16 | | | 2016/17 Medium Term Revenue & Expenditure Framework | | |
|---|---|---|---|---|---|---|---|---|---|---|
| R thousand | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2016/17 | Budget Year +1 2017/18 | Budget Year +2 2018/19 |
| | 1 | A | B | C | D | E | F | G | H | I |
| Councillors (Political Office Bearers plus Other) | | | | | | | | | | |
| Basic Salaries and Wages | | 6,147 | 6,922 | 7,160 | 7,945 | 7,945 | 7,945 | 8,445 | 8,952 | 9,489 |
| Pension and UIF Contributions | | – | – | – | – | – | – | – | – | – |
| Medical Aid Contributions | | 786 | 866 | 905 | 1,004 | 1,004 | 1,004 | 1,020 | 1,081 | 1,146 |
| Motor Vehicle Allowance | | – | – | – | – | – | – | – | – | – |
| Cellphone Allowance | | – | – | – | – | – | – | – | – | – |
| Housing Allowances | | – | – | – | – | – | – | – | – | – |
| Other benefits and allowances | | – | – | – | – | – | – | – | – | – |
| Sub Total - Councillors | | 6,932 | 7,789 | 8,065 | 8,949 | 8,949 | 8,949 | 9,465 | 10,033 | 10,635 |
| % increase | 4 | | 12.4% | 3.5% | 11.0% | – | – | 5.8% | 6.0% | 6.0% |
| Senior Managers of the Municipality | 2 | | | | | | | | | |
| Basic Salaries and Wages | | 3,205 | 3,412 | 3,656 | 3,917 | 3,917 | 3,917 | 4,062 | 4,265 | 4,479 |
| Pension and UIF Contributions | | 528 | 613 | 698 | 637 | 637 | 637 | 670 | 704 | 739 |
| Medical Aid Contributions | | – | – | – | 111 | 111 | 111 | 124 | 131 | 127 |
| Overtime | | – | – | – | – | – | – | – | – | – |
| Performance Bonus | | – | 757 | 690 | 785 | 785 | 785 | 767 | 805 | 845 |
| Motor Vehicle Allowance | 3 | 512 | 696 | 790 | 859 | 859 | 859 | 900 | 945 | 993 |
| Cellphone Allowance | 3 | – | – | – | – | – | – | – | – | – |
| Housing Allowances | 3 | – | 144 | 85 | 103 | 103 | 103 | 66 | 69 | 73 |
| Other benefits and allowances | 3 | – | – | 92 | 136 | 136 | 136 | 145 | 154 | 164 |
| Payments in lieu of leave | | – | – | – | – | – | – | – | – | – |
| Long service awards | | – | – | – | – | – | – | – | – | – |
| Post-retirement benefit obligations | 6 | – | – | – | – | – | – | – | – | – |
| Sub Total - Senior Managers of Municipality | | 4,245 | 5,623 | 6,012 | 6,548 | 6,548 | 6,548 | 6,734 | 7,074 | 7,420 |
| % increase | 4 | | 32.4% | 6.9% | 8.9% | – | – | 2.8% | 5.0% | 4.9% |
| Other Municipal Staff | | | | | | | | | | |
| Basic Salaries and Wages | | 57,287 | 61,169 | 66,383 | 78,734 | 78,734 | 78,734 | 81,532 | 88,051 | 95,511 |
| Pension and UIF Contributions | | 10,142 | 11,237 | 11,339 | 13,726 | 13,726 | 13,726 | 14,540 | 15,705 | 16,955 |
| Medical Aid Contributions | | 4,305 | 4,871 | 5,102 | 6,191 | 6,191 | 6,191 | 6,916 | 7,466 | 8,052 |
| Overtime | | 6,809 | 8,257 | 9,208 | 7,361 | 7,376 | 7,376 | 10,152 | 10,925 | 11,752 |
| Performance Bonus | | 5,043 | 4,838 | 4,909 | 6,826 | 6,826 | 6,826 | 6,813 | 7,363 | 7,953 |
| Motor Vehicle Allowance | 3 | 3,011 | 3,012 | 3,145 | 3,919 | 3,919 | 3,919 | 4,251 | 5,116 | 4,948 |
| Cellphone Allowance | 3 | – | – | – | – | – | – | – | – | – |
| Housing Allowances | 3 | 676 | 668 | 689 | 857 | 857 | 857 | 5,269 | 5,699 | 6,165 |
| Other benefits and allowances | 3 | 2,342 | 2,332 | 4,916 | 3,457 | 3,451 | 3,451 | 3,454 | 3,694 | 3,944 |
| Payments in lieu of leave | | 291 | 634 | 536 | 750 | 750 | 750 | 750 | 791 | 831 |
| Long service awards | | 279 | 424 | 419 | 347 | 347 | 347 | 367 | 388 | 407 |
| Post-retirement benefit obligations | 6 | 2,889 | 2,719 | 2,926 | 2,651 | 2,651 | 2,651 | 2,887 | 3,106 | 3,262 |
| Sub Total - Other Municipal Staff | | 93,074 | 100,162 | 109,571 | 124,819 | 124,828 | 124,828 | 136,931 | 148,303 | 159,778 |
| % increase | 4 | | 7.6% | 9.4% | 13.9% | 0.0% | – | 9.7% | 8.3% | 7.7% |
| Total Parent Municipality | | 104,252 | 113,573 | 123,648 | 140,317 | 140,326 | 140,326 | 153,130 | 165,410 | 177,833 |
| | | | 8.9% | 8.9% | 13.5% | 0.0% | – | 9.1% | 8.0% | 7.5% |
| Board Members of Entities | | | | | | | | | | |
| Basic Salaries and Wages | | | | | | | | | | |
| Pension and UIF Contributions | | | | | | | | | | |
| Medical Aid Contributions | | | | | | | | | | |
| Overtime | | | | | | | | | | |
| Performance Bonus | | | | | | | | | | |
| Motor Vehicle Allowance | 3 | | | | | | | | | |
| Cellphone Allowance | 3 | | | | | | | | | |
| Housing Allowances | 3 | | | | | | | | | |
| Other benefits and allowances | 3 | | | | | | | | | |
| Board Fees | | | | | | | | | | |
| Payments in lieu of leave | | | | | | | | | | |
| Long service awards | | | | | | | | | | |
| Post-retirement benefit obligations | 6 | | | | | | | | | |
| Sub Total - Board Members of Entities | | – | – | – | – | – | – | – | – | – |
| % increase | 4 | | – | – | – | – | – | – | – | – |
| TOTAL SALARY, ALLOWANCES & BENEFITS | | 104,252 | 113,573 | 123,648 | 140,317 | 140,326 | 140,326 | 153,130 | 165,410 | 177,833 |
| % increase | 4 | | 8.9% | 8.9% | 13.5% | 0.0% | – | 9.1% | 8.0% | 7.5% |
| TOTAL MANAGERS AND STAFF | 5,7 | 97,319 | 105,785 | 115,583 | 131,367 | 131,376 | 131,376 | 143,665 | 155,377 | 167,198 |

*References*

WC022 Witzenberg - Supporting Table SA23 Salaries, allowances & benefits (political office bearers/councillors/senior managers)

| Disclosure of Salaries, Allowances & Benefits 1.<br>Rand per annum | Ref | No. | Salary | Contributions<br>1. | Allowances | Performance Bonuses | In-kind benefits | Total Package<br>2. |
|---|---|---|---|---|---|---|---|---|
| Councillors | 3 | | | | | | | |
| Speaker | 4 | | 529,083 | 85 949 | 97,364 | | | 626,447 |
| Chief Whip | | | – | – | – | | | – |
| Executive Mayor | | | 187,955 | 36,536 | 660,455 | | | 884,946 |
| Deputy Executive Mayor | | | 530,839 | 86,113 | 95,344 | | | 712,296 |
| Executive Committee | | | 2,079,158 | 379,654 | 215,624 | | | 2,674,436 |
| Total for all other councillors | | | – | 570,842 | 3,982,774 | | | 4,553,616 |
| Total Councillors | 8 | – | 3,327,035 | 1,073,145 | 5,051,561 | | | 9,451,741 |
| | | | | | | | | |
| Senior Managers of the Municipality | 5 | | | | | | | |
| Municipal Manager (MM) | | | 1,048,922 | 300,660 | 113,400 | 187,962 | | 1,650,944 |
| Chief Finance Officer | | | 670,222 | 203,495 | 269,919 | 144,731 | | 1,288,367 |
| Director Community Services | | | 805,836 | 226,564 | 94,500 | 144,731 | | 1,271,631 |
| Director Corporate Services | | | 768,957 | 182,915 | 176,400 | 144,731 | | 1,273,003 |
| Director Technical Services | | | 768,325 | 31,812 | 326,980 | 144,731 | | 1,271,848 |
| | | | | | | | | – |
| *List of each offical with packages >= senior manager* | | | | | | | | |
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| Total Senior Managers of the Municipality | 8,10 | – | 4,062,262 | 945,446 | 981,199 | 766,886 | | 6,755,793 |
| | | | | | | | | |
| A Heading for Each Entity | 6,7 | | | | | | | |
| List each member of board by designation | | | | | | | | |
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| | | | | | | | | – |
| Total for municipal entities | 8,10 | – | – | – | – | – | | – |
| | | | | | | | | |
| TOTAL COST OF COUNCILLOR, DIRECTOR and EXECUTIVE REMUNERATION | 10 | – | 7,389,297 | 2,018,591 | 6,032,760 | 766,886 | | 16,207,534 |

WC022 Witzenberg - Supporting Table SA24 Summary of personnel numbers

| Summary of Personnel Numbers | Ref | 2014/15 | | | Current Year 2015/16 | | | Budget Year 2016/17 | | |
|---|---|---|---|---|---|---|---|---|---|---|
| Number | 1,2 | Positions | Permanent employees | Contract employees | Positions | Permanent employees | Contract employees | Positions | Permanent employees | Contract employees |
| Municipal Council and Boards of Municipal Entities | | | | | | | | | | |
| Councillors (Political Office Bearers plus Other Councillors) | | 23 | 7 | 16 | 23 | 7 | 16 | 23 | 7 | 16 |
| Board Members of municipal entities | 4 | | | | | | | | | |
| Municipal employees | 5 | | | | | | | | | |
| Municipal Manager and Senior Managers | 3 | 5 | – | 5 | 5 | – | 5 | 5 | – | 5 |
| Other Managers | 7 | 22 | 20 | 2 | 22 | 22 | – | 22 | 20 | 2 |
| Professionals | | – | – | – | – | – | – | – | – | – |
| *Finance* | | | | | | | | | | |
| *Spatial/town planning* | | | | | | | | | | |
| *Information Technology* | | | | | | | | | | |
| *Roads* | | | | | | | | | | |
| *Electricity* | | | | | | | | | | |
| *Water* | | | | | | | | | | |
| *Sanitation* | | | | | | | | | | |
| *Refuse* | | | | | | | | | | |
| *Other* | | | | | | | | | | |
| Technicians | | *555* | *495* | *60* | *556* | *496* | *60* | *566* | *496* | *70* |
| *Finance* | | 62 | 50 | 12 | 62 | 51 | 11 | 62 | 51 | 11 |
| *Spatial/town planning* | | 2 | 2 | | 2 | 2 | | 2 | 2 | |
| *Information Technology* | | 1 | 1 | | 2 | 1 | 1 | 2 | 1 | 1 |
| *Roads* | | 80 | 41 | 39 | 80 | 41 | 39 | 80 | 41 | 39 |
| *Electricity* | | 46 | 44 | 2 | 46 | 44 | 2 | 46 | 44 | 2 |
| *Water* | | | | | | | | | | |
| *Sanitation* | | 45 | 44 | 1 | 45 | 44 | 1 | 45 | 44 | 1 |
| *Refuse* | | 81 | 80 | 1 | 81 | 80 | 1 | 81 | 80 | 1 |
| *Other* | | 238 | 233 | 5 | 238 | 233 | 5 | 248 | 233 | 15 |
| Clerks (Clerical and administrative) | | | | | | | | | | |
| Service and sales workers | | | | | | | | | | |
| Skilled agricultural and fishery workers | | | | | | | | | | |
| Craft and related trades | | | | | | | | | | |
| Plant and Machine Operators | | | | | | | | | | |
| Elementary Occupations | | | | | | | | | | |
| TOTAL PERSONNEL NUMBERS | 9 | 605 | 522 | 83 | 606 | 525 | 81 | 616 | 523 | 93 |
| % increase | | | | | 0.2% | 0.6% | (2.4%) | 1.7% | (0.4%) | 14.8% |
| Total municipal employees headcount | 6, 10 | | | | | | | | | |
| Finance personnel headcount | 8, 10 | | | | | | | | | |
| Human Resources personnel headcount | 8, 10 | | | | | | | | | |

## WC022 Witzenberg - Supporting Table SA25 Consolidated budgeted monthly revenue and expenditure

| Description | Budget Year 2016/17 | | | | | | | | | | | | Medium Term Revenue and Expenditure Framework | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| R thousand | July | August | Sept. | October | November | December | January | February | March | April | May | June | Budget Year 2016/17 | Budget Year +1 2017/18 | Budget Year +2 2018/19 |
| Revenue By Source | | | | | | | | | | | | | | | |
| Property rates | 22,318 | 4,494 | 4,418 | 4,268 | 4,053 | 4,071 | 4,049 | 3,958 | 1,970 | 2,064 | 1,976 | 1,988 | 59,625 | 64,414 | 69,579 |
| Property rates - penalties & collection charges | 120 | 114 | 114 | 162 | 137 | 122 | 89 | 105 | 82 | 106 | 129 | 122 | 1,400 | 1,512 | 1,633 |
| Service charges - electricity revenue | 20,958 | 19,746 | 18,302 | 15,189 | 14,604 | 16,130 | 16,557 | 18,950 | 19,860 | 19,834 | 20,609 | 14,676 | 215,414 | 232,691 | 251,350 |
| Service charges - water revenue | 3,069 | 2,462 | 2,419 | 3,630 | 2,607 | 3,958 | 3,839 | 3,785 | 3,794 | 3,439 | 3,834 | 2,366 | 39,203 | 41,096 | 43,150 |
| Service charges - sanitation revenue | 1,398 | 1,852 | 2,391 | 1,359 | 1,855 | 1,835 | 1,367 | 1,367 | 1,977 | 1,441 | 1,433 | 1,695 | 19,968 | 20,925 | 21,977 |
| Service charges - refuse revenue | 1,731 | 1,733 | 1,733 | 1,713 | 1,714 | 1,709 | 1,715 | 1,722 | 1,646 | 1,692 | 1,656 | 1,656 | 20,419 | 21,442 | 22,514 |
| Service charges - other | 43 | 43 | 43 | 43 | 43 | 43 | 43 | 43 | 43 | 43 | 43 | 43 | 511 | 540 | 567 |
| Rental of facilities and equipment | 627 | 670 | 819 | 831 | 699 | 905 | 1,128 | 721 | 1,111 | 697 | 690 | 577 | 9,475 | 10,001 | 10,574 |
| Interest earned - external investments | 297 | 341 | 265 | 380 | 454 | 370 | 360 | 462 | 279 | 324 | 400 | 548 | 4,480 | 4,562 | 4,640 |
| Interest earned - outstanding debtors | 439 | 461 | 451 | 462 | 455 | 513 | 444 | 451 | 450 | 450 | 436 | 462 | 5,474 | 5,778 | 6,074 |
| Dividends received | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – |
| Fines | 1,085 | 1,085 | 1,085 | 1,085 | 1,085 | 1,085 | 1,085 | 1,085 | 1,085 | 1,085 | 1,085 | 1,085 | 13,020 | 13,801 | 14,629 |
| Licences and permits | 12 | 12 | 15 | 18 | 16 | 12 | 15 | 11 | 14 | 14 | 17 | 12 | 168 | 178 | 187 |
| Agency services | 300 | 280 | 391 | 410 | 399 | 310 | 496 | 365 | 370 | 335 | 290 | 329 | 4,274 | 4,524 | 4,782 |
| Transfers recognised - operational | 23,760 | 93 | 1,182 | 558 | 817 | 48,285 | 213 | 405 | 44,518 | 914 | 1,184 | 12,880 | 134,809 | 119,516 | 113,386 |
| Other revenue | 307 | 329 | 320 | 326 | 353 | 359 | 499 | 322 | 409 | 350 | 299 | 398 | 4,272 | 4,503 | 4,734 |
| Gains on disposal of PPE | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2 | 3 | 3 |
| Total Revenue (excluding capital transfers and contri | 76,464 | 33,715 | 33,947 | 30,431 | 29,290 | 79,707 | 31,899 | 33,752 | 77,607 | 32,787 | 34,080 | 38,837 | 532,516 | 545,486 | 569,778 |
| Expenditure By Type | | | | | | | | | | | | | | | |
| Employee related costs | 11,573 | 11,499 | 13,954 | 13,109 | 12,743 | 11,534 | 11,813 | 17,344 | 9,421 | 10,334 | 9,915 | 10,426 | 143,665 | 155,377 | 167,198 |
| Remuneration of councillors | 748 | 739 | 739 | 739 | 739 | 739 | 1,014 | 778 | 673 | 1,046 | 771 | 739 | 9,465 | 10,033 | 10,635 |
| Debt impairment | 1,303 | 1,303 | 2,303 | 2,303 | 2,303 | 2,303 | 2,303 | 2,303 | 2,303 | 2,303 | 2,303 | 2,303 | 25,640 | 27,100 | 28,561 |
| Depreciation & asset impairment | 189 | 189 | 189 | 189 | 189 | 189 | 189 | 297 | 5,320 | 5,225 | 5,299 | 22,014 | 39,480 | 46,045 | 47,998 |
| Finance charges | 515 | 718 | 1,227 | 617 | 617 | 743 | 698 | 618 | 1,229 | 515 | 515 | 3,699 | 11,710 | 11,249 | 11,636 |
| Bulk purchases | – | 18,429 | 19,634 | 11,673 | 12,236 | 12,311 | 12,433 | 15,851 | 13,959 | 16,462 | 13,861 | 32,371 | 179,221 | 193,559 | 209,043 |
| Other materials | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – |
| Contracted services | 1,422 | 900 | 831 | 1,200 | 1,197 | 1,888 | 987 | 1,292 | 1,042 | 847 | 938 | 2,384 | 14,929 | 15,381 | 16,298 |
| Transfers and grants | 73 | 73 | 73 | 73 | 73 | 73 | 73 | 73 | 73 | 73 | 73 | 73 | 881 | 930 | 976 |
| Other expenditure | 7,838 | 9,552 | 9,745 | 10,813 | 10,832 | 10,717 | 9,981 | 9,691 | 11,416 | 10,425 | 11,276 | 17,423 | 129,709 | 113,250 | 104,365 |
| Loss on disposal of PPE | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – |
| Total Expenditure | 23,661 | 43,404 | 48,695 | 40,717 | 40,929 | 40,498 | 39,493 | 48,249 | 45,438 | 47,230 | 44,952 | 91,434 | 554,700 | 572,923 | 596,710 |
| Surplus/(Deficit) | 52,803 | (9,690) | (14,748) | (10,285) | (11,639) | 39,209 | (7,594) | (14,496) | 32,169 | (14,443) | (10,871) | (52,598) | (22,184) | (27,437) | (26,932) |
| Transfers recognised - capital | 2,328 | 2,328 | 3,983 | 4,674 | 7,576 | 3,181 | 2,328 | 4,332 | 2,242 | (4,788) | (3,668) | 27,063 | 51,580 | 27,249 | 27,000 |
| Contributions recognised - capital | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – |
| Contributed assets | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – |
| Surplus/(Deficit) after capital transfers & contributions | 55,131 | (7,361) | (10,766) | (5,611) | (4,063) | 42,390 | (5,266) | (10,165) | 34,411 | (19,231) | (14,539) | (25,535) | 29,396 | (188) | 68 |
| Taxation | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – |
| Attributable to minorities | | | | | | | | | | | | – | – | – | – |
| Share of surplus/ (deficit) of associate | | | | | | | | | | | | – | – | – | – |
| Surplus/(Deficit) | 55,131 | (7,361) | (10,766) | (5,611) | (4,063) | 42,390 | (5,266) | (10,165) | 34,411 | (19,231) | (14,539) | (25,535) | 29,396 | (188) | 68 |

WC022 Witzenberg - Supporting Table SA26 Consolidated budgeted monthly revenue and expenditure (municipal vote)

| Description | Budget Year 2016/17 | | | | | | | | | | | | Medium Term Revenue and Expenditure Framework | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| R thousand | July | August | Sept. | October | November | December | January | February | March | April | May | June | Budget Year 2016/17 | Budget Year +1 2017/18 | Budget Year +2 2018/19 |
| Revenue by Vote | | | | | | | | | | | | | | | |
| Vote 1 - Budget & Treasury Office | 23,001 | 5,208 | 6,047 | 5,326 | 5,372 | 5,010 | 4,745 | 4,937 | 2,756 | 3,402 | 3,835 | 7,192 | 76,831 | 79,244 | 84,855 |
| Vote 2 - Civil Services | 8,919 | 8,768 | 10,915 | 11,767 | 10,183 | 10,238 | 9,640 | 9,592 | 10,050 | 2,174 | 3,647 | 33,171 | 129,063 | 108,536 | 110,707 |
| Vote 3 - Community & Social Services | 23,705 | 59 | 142 | 251 | 300 | 20,106 | 175 | 210 | 16,304 | 216 | 63 | 8,568 | 70,098 | 75,630 | 82,390 |
| Vote 4 - Corporate Services | 45 | 45 | 45 | 45 | 1,045 | 45 | 45 | 45 | 45 | 45 | 45 | 45 | 1,544 | 574 | 602 |
| Vote 5 - Electricity | 20,993 | 19,803 | 18,350 | 15,247 | 17,615 | 17,076 | 16,598 | 21,001 | 19,906 | 19,881 | 20,642 | 14,735 | 221,846 | 240,361 | 261,060 |
| Vote 6 - Executive & Council | 75 | 75 | 76 | 75 | 119 | 76 | 75 | 77 | 75 | 75 | 75 | 76 | 949 | 969 | 1,018 |
| Vote 7 - Housing | 56 | 57 | 57 | 57 | 57 | 28,057 | 57 | 57 | 28,056 | 59 | 57 | 57 | 56,685 | 38,732 | 25,769 |
| Vote 8 - Planning | 86 | 95 | 101 | 106 | 88 | 64 | 247 | 100 | 179 | 113 | 67 | 165 | 1,410 | 1,492 | 1,575 |
| Vote 9 - Public Safety | 1,375 | 1,352 | 1,466 | 1,489 | 1,475 | 1,383 | 1,571 | 1,435 | 1,444 | 1,409 | 1,368 | 1,401 | 17,168 | 18,192 | 19,272 |
| Vote 10 - Sport & Recreation | 537 | 581 | 731 | 742 | 612 | 833 | 1,074 | 631 | 1,034 | 626 | 613 | 489 | 8,502 | 9,005 | 9,529 |
| Total Revenue by Vote | 78,792 | 36,043 | 37,930 | 35,105 | 36,866 | 82,888 | 34,227 | 38,084 | 79,849 | 27,999 | 30,413 | 65,899 | 584,096 | 572,735 | 596,778 |
| | | | | | | | | | | | | | | | |
| Vote 1 - Budget & Treasury Office | 2,054 | 2,444 | 2,532 | 2,315 | 2,506 | 2,545 | 2,581 | 2,573 | 5,657 | 2,489 | 3,648 | 5,571 | 36,916 | 37,302 | 39,708 |
| Vote 2 - Civil Services | 4,955 | 5,685 | 6,752 | 7,033 | 6,623 | 6,724 | 6,386 | 7,472 | 8,946 | 8,498 | 8,840 | 29,908 | 107,823 | 116,146 | 122,674 |
| Vote 3 - Community & Social Services | 1,946 | 1,794 | 2,661 | 2,662 | 2,618 | 2,501 | 2,505 | 3,082 | (2,845) | 2,541 | 2,346 | 2,914 | 24,724 | 24,922 | 26,775 |
| Vote 4 - Corporate Services | (251) | 305 | (336) | 120 | 347 | (1,229) | (1,599) | 1,057 | 28,424 | 630 | (64) | 1,385 | 28,789 | 31,017 | 32,904 |
| Vote 5 - Electricity | 2,777 | 21,385 | 23,017 | 14,942 | 15,349 | 15,291 | 15,484 | 19,053 | 2,203 | 20,612 | 17,897 | 36,227 | 204,239 | 222,155 | 239,439 |
| Vote 6 - Executive & Council | 3,901 | 3,063 | 3,546 | 3,324 | 3,187 | 3,312 | 3,459 | 3,330 | 1,708 | 1,857 | 1,594 | 3,205 | 35,485 | 37,759 | 40,120 |
| Vote 7 - Housing | 4,776 | 4,937 | 4,988 | 4,987 | 5,001 | 4,993 | 5,018 | 5,032 | 4,913 | 4,946 | 4,990 | 5,280 | 59,860 | 42,063 | 29,365 |
| Vote 8 - Planning | 245 | 225 | 257 | 252 | 179 | 267 | 285 | 300 | 1,002 | 359 | 335 | 419 | 4,126 | 4,435 | 4,764 |
| Vote 9 - Public Safety | 1,256 | 1,454 | 2,610 | 2,513 | 2,720 | 3,583 | 2,652 | 3,117 | 95 | 2,456 | 2,633 | 3,850 | 28,939 | 30,794 | 32,862 |
| Vote 10 - Sport & Recreation | 2,001 | 2,112 | 2,668 | 2,568 | 2,398 | 2,511 | 2,723 | 3,232 | (4,663) | 2,842 | 2,733 | 2,676 | 23,799 | 26,330 | 28,099 |
| Total Expenditure by Vote | 23,661 | 43,404 | 48,695 | 40,717 | 40,929 | 40,498 | 39,493 | 48,249 | 45,438 | 47,230 | 44,952 | 91,434 | 554,700 | 572,923 | 596,710 |
| Surplus/(Deficit) before assoc. | 55,131 | (7,361) | (10,766) | (5,611) | (4,063) | 42,390 | (5,266) | (10,165) | 34,411 | (19,231) | (14,539) | (25,535) | 29,396 | (188) | 68 |
| Taxation | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – |
| Attributable to minorities | | | | | | | | | | | | – | – | – | – |
| Share of surplus/ (deficit) of associate | | | | | | | | | | | | – | – | – | – |
| Surplus/(Deficit) | 55,131 | (7,361) | (10,766) | (5,611) | (4,063) | 42,390 | (5,266) | (10,165) | 34,411 | (19,231) | (14,539) | (25,535) | 29,396 | (188) | 68 |

WC022 Witzenberg - Supporting Table SA27 Consolidated budgeted monthly revenue and expenditure (standard classification)

| Description | Budget Year 2016/17 | | | | | | | | | | | | Medium Term Revenue and Expenditure Framework | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| R thousand | July | August | Sept. | October | November | December | January | February | March | April | May | June | Budget Year 2016/17 | Budget Year +1 2017/18 | Budget Year +2 2018/19 |
| Revenue - Standard | | | | | | | | | | | | | | | |
| *Governance and administration* | 120 | 120 | 121 | 120 | 1,164 | 121 | 120 | 123 | 120 | 120 | (3,790) | 80,862 | 79,324 | 80,787 | 86,475 |
| Executive and council | 75 | 75 | 76 | 75 | 119 | 76 | 75 | 77 | 75 | 75 | (3,835) | 3,986 | 949 | 969 | 1,018 |
| Budget and treasury office | 23,001 | 5,208 | 6,047 | 5,326 | 5,372 | 5,010 | 4,745 | 4,937 | 2,756 | 3,402 | 3,835 | 7,192 | 76,831 | 79,244 | 84,855 |
| Corporate services | (22,956) | (5,163) | (6,001) | (5,280) | (4,327) | (4,964) | (4,700) | (4,891) | (2,711) | (3,357) | (3,790) | 69,684 | 1,544 | 574 | 602 |
| *Community and public safety* | 25,357 | 1,756 | 1,989 | 2,110 | 2,367 | 50,060 | 2,366 | 2,414 | 46,454 | 1,960 | 1,793 | 10,174 | 148,801 | 137,847 | 133,980 |
| Community and social services | 23,697 | 51 | 134 | 243 | 292 | 20,098 | 167 | 202 | 16,296 | 208 | 55 | 8,561 | 70,005 | 75,532 | 82,287 |
| Sport and recreation | 537 | 581 | 731 | 742 | 612 | 833 | 1,074 | 631 | 1,034 | 626 | 613 | 489 | 8,502 | 9,005 | 9,529 |
| Public safety | 1,067 | 1,067 | 1,067 | 1,067 | 1,406 | 1,072 | 1,067 | 1,524 | 1,067 | 1,067 | 1,067 | 1,067 | 13,609 | 14,578 | 16,395 |
| Housing | 56 | 57 | 57 | 57 | 57 | 28,057 | 57 | 57 | 28,056 | 59 | 57 | 57 | 56,685 | 38,732 | 25,769 |
| Health | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – |
| *Economic and environmental services* | 412 | 398 | 518 | 547 | 514 | 398 | 769 | 486 | 574 | 473 | 386 | 517 | 5,993 | 13,406 | 24,567 |
| Planning and development | 94 | 103 | 108 | 114 | 95 | 72 | 254 | 107 | 187 | 121 | 75 | 173 | 1,504 | 1,590 | 1,678 |
| Road transport | 318 | 296 | 410 | 432 | 418 | 326 | 514 | 379 | 387 | 352 | 311 | 345 | 4,490 | 11,815 | 22,889 |
| Environmental protection | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – |
| *Trading services* | 29,901 | 28,560 | 29,254 | 27,003 | 27,449 | 27,298 | 26,227 | 30,125 | 29,945 | 22,044 | 24,278 | 47,895 | 349,978 | 340,696 | 351,756 |
| Electricity | 20,993 | 19,803 | 18,350 | 15,247 | 17,277 | 17,071 | 16,598 | 20,544 | 19,906 | 19,881 | 20,642 | 14,735 | 221,046 | 239,361 | 259,060 |
| Water | 5,575 | 4,968 | 4,925 | 6,136 | 5,113 | 6,464 | 6,344 | 6,290 | 5,620 | (1,173) | (5) | 26,496 | 76,752 | 56,501 | 45,614 |
| Waste water management | 1,492 | 1,946 | 4,137 | 3,798 | 3,236 | 1,944 | 1,459 | 1,459 | 2,664 | 1,534 | 1,876 | 4,899 | 30,444 | 22,002 | 23,109 |
| Waste management | 1,841 | 1,843 | 1,842 | 1,822 | 1,824 | 1,819 | 1,825 | 1,832 | 1,755 | 1,801 | 1,765 | 1,766 | 21,736 | 22,831 | 23,973 |
| *Other* | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – |
| Total Revenue - Standard | 55,791 | 30,835 | 31,883 | 29,780 | 31,494 | 77,878 | 29,482 | 33,147 | 77,093 | 24,597 | 22,667 | 139,449 | 584,096 | 572,735 | 596,778 |
| Expenditure - Standard | | | | | | | | | | | | | | | |
| *Governance and administration* | 5,808 | 5,919 | 5,876 | 5,990 | 6,174 | 4,747 | 4,564 | 7,075 | 35,778 | 5,148 | 5,297 | 10,342 | 102,717 | 107,831 | 114,624 |
| Executive and council | 3,286 | 2,442 | 2,776 | 2,615 | 2,473 | 2,605 | 2,751 | 2,011 | 1,619 | 1,780 | 1,504 | 3,097 | 28,959 | 30,874 | 32,855 |
| Budget and treasury office | 2,670 | 3,064 | 3,302 | 3,024 | 3,220 | 3,252 | 3,289 | 3,893 | 5,746 | 2,566 | 3,739 | 5,680 | 43,443 | 44,187 | 46,972 |
| Corporate services | (148) | 412 | (203) | 351 | 481 | (1,110) | (1,476) | 1,171 | 28,413 | 802 | 55 | 1,565 | 30,315 | 32,771 | 34,796 |
| *Community and public safety* | 8,939 | 9,262 | 11,721 | 11,514 | 11,578 | 12,442 | 11,737 | 13,159 | 4,928 | 11,758 | 11,737 | 13,892 | 132,666 | 119,416 | 112,013 |
| Community and social services | 1,102 | 967 | 1,698 | 1,723 | 1,701 | 1,606 | 1,594 | 2,109 | 3,494 | 1,638 | 1,405 | 2,263 | 21,300 | 21,256 | 22,851 |
| Sport and recreation | 2,001 | 2,112 | 2,668 | 2,568 | 2,398 | 2,511 | 2,723 | 3,232 | (4,663) | 2,842 | 2,733 | 2,676 | 23,799 | 26,330 | 28,099 |
| Public safety | 1,060 | 1,246 | 2,367 | 2,236 | 2,477 | 3,332 | 2,403 | 2,787 | 1,185 | 2,333 | 2,609 | 3,673 | 27,707 | 29,767 | 31,698 |
| Housing | 4,776 | 4,937 | 4,988 | 4,987 | 5,001 | 4,993 | 5,018 | 5,032 | 4,913 | 4,946 | 4,990 | 5,280 | 59,860 | 42,063 | 29,365 |
| Health | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – |
| *Economic and environmental services* | 1,733 | 1,906 | 2,053 | 2,800 | 2,609 | 2,477 | 2,079 | 2,693 | (3,672) | 2,794 | 3,346 | 8,224 | 29,044 | 31,163 | 33,165 |
| Planning and development | 936 | 897 | 1,059 | 1,042 | 947 | 1,013 | 1,027 | 1,073 | (5,154) | 1,012 | 968 | 846 | 5,667 | 6,048 | 6,487 |
| Road transport | 669 | 881 | 862 | 1,636 | 1,540 | 1,342 | 909 | 1,462 | 1,905 | 1,558 | 2,098 | 7,212 | 22,075 | 23,715 | 25,174 |
| Environmental protection | 128 | 128 | 132 | 122 | 122 | 122 | 143 | 158 | (424) | 223 | 280 | 167 | 1,302 | 1,400 | 1,503 |
| *Trading services* | 7,121 | 26,257 | 28,985 | 20,352 | 20,507 | 20,771 | 21,052 | 25,261 | 8,344 | 27,470 | 24,511 | 58,915 | 289,545 | 313,744 | 336,101 |
| Electricity | 2,515 | 21,122 | 22,708 | 14,552 | 15,014 | 15,017 | 15,194 | 18,784 | 2,028 | 20,189 | 17,429 | 35,800 | 200,351 | 217,605 | 234,608 |
| Water | 2,777 | 2,843 | 3,597 | 3,099 | 2,989 | 3,088 | 3,051 | 3,589 | (12,643) | 3,265 | 3,263 | 6,113 | 25,030 | 26,928 | 28,433 |
| Waste water management | (289) | (157) | 91 | (21) | (12) | 56 | 293 | 110 | 20,862 | 1,331 | 1,248 | 4,536 | 28,050 | 31,162 | 33,117 |
| Waste management | 2,118 | 2,448 | 2,590 | 2,721 | 2,516 | 2,611 | 2,515 | 2,778 | (1,903) | 2,685 | 2,571 | 12,465 | 36,113 | 38,049 | 39,943 |
| *Other* | 61 | 61 | 61 | 61 | 61 | 61 | 61 | 61 | 61 | 61 | 61 | 61 | 728 | 768 | 807 |
| Total Expenditure - Standard | 23,661 | 43,404 | 48,695 | 40,717 | 40,929 | 40,498 | 39,493 | 48,249 | 45,438 | 47,230 | 44,952 | 91,434 | 554,700 | 572,923 | 596,710 |
| Surplus/(Deficit) before assoc. | 32,130 | (12,570) | (16,812) | (10,937) | (9,435) | 37,380 | (10,011) | (15,101) | 31,655 | (22,633) | (22,285) | 48,015 | 29,396 | (188) | 68 |
| Share of surplus/ (deficit) of associate | | | | | | | | | | | | – | – | – | – |
| Surplus/(Deficit) | 32,130 | (12,570) | (16,812) | (10,937) | (9,435) | 37,380 | (10,011) | (15,101) | 31,655 | (22,633) | (22,285) | 48,015 | 29,396 | (188) | 68 |

## WC022 Witzenberg - Supporting Table SA28 Consolidated budgeted monthly capital expenditure (municipal vote)

| Description | Ref | Budget Year 2016/17 | | | | | | | | | | | | Medium Term Revenue and Expenditure Framework | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| R thousand | | July | August | Sept. | October | Nov. | Dec. | January | Feb. | March | April | May | June | Budget Year 2016/17 | Budget Year +1 2017/18 | Budget Year +2 2018/19 |
| Multi-year expenditure *to be appropriated* | 1 | | | | | | | | | | | | | | | |
| Vote 1 - Budget & Treasury Office | | – | – | – | – | – | – | – | – | – | – | – | – | – | 250 | 250 |
| Vote 2 - Civil Services | | 100 | 3,500 | 1,500 | 3,000 | 3,156 | – | 79 | 10,500 | 7,036 | 500 | 3,990 | 10,500 | 43,861 | 23,180 | 18,000 |
| Vote 3 - Community & Social Services | | – | – | – | – | – | – | – | – | – | – | 400 | – | 400 | 1,600 | – |
| Vote 4 - Corporate Services | | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – |
| Vote 5 - Electricity | | – | 250 | – | – | – | – | – | – | – | 800 | – | – | 1,050 | 1,000 | 2,000 |
| Vote 6 - Executive & Council | | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – |
| Vote 7 - Housing | | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – |
| Vote 8 - Planning | | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – |
| Vote 9 - Public Safety | | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – |
| Vote 10 - Sport & Recreation | | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – |
| Capital multi-year expenditure sub-total | 2 | 100 | 3,750 | 1,500 | 3,000 | 3,156 | – | 79 | 10,500 | 7,036 | 1,300 | 4,390 | 10,500 | 45,311 | 26,030 | 20,250 |
| Single-year expenditure *to be appropriated* | | | | | | | | | | | | | | | | |
| Vote 1 - Budget & Treasury Office | | – | – | – | – | – | – | – | 80 | – | – | – | 50 | 130 | 310 | 350 |
| Vote 2 - Civil Services | | 570 | 4,023 | 3,050 | 1,300 | – | – | – | – | – | – | – | 3,600 | 12,543 | 2,770 | – |
| Vote 3 - Community & Social Services | | – | – | – | – | – | – | – | – | – | 300 | – | – | 300 | – | – |
| Vote 4 - Corporate Services | | – | – | – | – | – | – | – | – | – | – | 150 | 1,000 | 1,150 | 70 | 70 |
| Vote 5 - Electricity | | 25 | 400 | 1,200 | 10 | 160 | – | – | 1,500 | 5,700 | – | – | – | 8,995 | 9,037 | 8,500 |
| Vote 6 - Executive & Council | | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – |
| Vote 7 - Housing | | – | – | – | – | – | – | – | – | – | – | – | – | – | 200 | – |
| Vote 8 - Planning | | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – |
| Vote 9 - Public Safety | | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – |
| Vote 10 - Sport & Recreation | | – | – | – | 500 | – | – | 300 | 500 | – | – | – | – | 1,300 | 761 | 412 |
| Capital single-year expenditure sub-total | 2 | 595 | 4,423 | 4,250 | 1,810 | 160 | – | 300 | 2,080 | 5,700 | 300 | 150 | 4,650 | 24,418 | 13,148 | 9,332 |
| Total Capital Expenditure | 2 | 695 | 8,173 | 5,750 | 4,810 | 3,316 | – | 379 | 12,580 | 12,736 | 1,600 | 4,540 | 15,150 | 69,728 | 39,178 | 29,582 |

WC022 Witzenberg - Supporting Table SA29 Consolidated budgeted monthly capital expenditure (standard classification)

| Description | Ref | Budget Year 2016/17 | | | | | | | | | | | | Medium Term Revenue and Expenditure Framework | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| R thousand | | July | August | Sept. | October | Nov. | Dec. | January | Feb. | March | April | May | June | Budget Year 2016/17 | Budget Year +1 2017/18 | Budget Year +2 2018/19 |
| Capital Expenditure - Standard | 1 | | | | | | | | | | | | | | | |
| *Governance and administration* | | – | – | – | – | – | – | – | 80 | – | – | 150 | 1,050 | 1,280 | 630 | 670 |
| Executive and council | | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – |
| Budget and treasury office | | – | – | – | – | – | – | – | 80 | – | – | – | 50 | 130 | 560 | 600 |
| Corporate services | | – | – | – | – | – | – | – | – | – | – | 150 | 1,000 | 1,150 | 70 | 70 |
| *Community and public safety* | | – | 250 | – | 500 | – | – | 300 | 500 | – | 1,100 | 400 | – | 3,050 | 3,561 | 2,412 |
| Community and social services | | – | – | – | – | – | – | – | – | – | 300 | 400 | – | 700 | 1,600 | – |
| Sport and recreation | | – | – | – | 500 | – | – | 300 | 500 | – | – | – | – | 1,300 | 761 | 412 |
| Public safety | | – | 250 | – | – | – | – | – | – | – | 800 | – | – | 1,050 | 1,000 | 2,000 |
| Housing | | – | – | – | – | – | – | – | – | – | – | – | – | – | 200 | – |
| Health | | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – |
| *Economic and environmental services* | | 245 | 1,100 | – | 10 | – | – | – | – | – | – | – | 3,600 | 4,955 | 7,477 | 18,000 |
| Planning and development | | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – |
| Road transport | | 245 | 1,100 | – | 10 | – | – | – | – | – | – | – | 3,600 | 4,955 | 7,477 | 18,000 |
| Environmental protection | | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – |
| *Trading services* | | 450 | 6,823 | 5,750 | 4,300 | 3,316 | – | 79 | 12,000 | 12,736 | 500 | 3,990 | 10,500 | 60,443 | 27,510 | 8,500 |
| Electricity | | – | 400 | 1,200 | – | 160 | – | – | 1,500 | 5,700 | – | – | – | 8,960 | 9,000 | 8,500 |
| Water | | 200 | 1,000 | 3,000 | 3,000 | 1,000 | – | – | 10,000 | 2,916 | – | 3,990 | 10,000 | 35,105 | 17,290 | – |
| Waste water management | | 250 | 2,623 | 1,550 | 1,300 | 2,156 | – | 79 | 500 | 4,120 | 500 | – | 500 | 13,578 | 1,220 | – |
| Waste management | | – | 2,800 | – | – | – | – | – | – | – | – | – | – | 2,800 | – | – |
| *Other* | | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – |
| Total Capital Expenditure - Standard | 2 | 695 | 8,173 | 5,750 | 4,810 | 3,316 | – | 379 | 12,580 | 12,736 | 1,600 | 4,540 | 15,150 | 69,728 | 39,178 | 29,582 |
| | | | | | | | | | | | | | | | | |
| Funded by: | | | | | | | | | | | | | | | | |
| National Government | | 100 | 3,000 | 1,000 | 3,000 | 3,156 | – | 79 | 10,000 | 12,036 | 800 | 3,990 | 11,000 | 48,161 | 27,180 | 27,000 |
| Provincial Government | | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – |
| District Municipality | | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – |
| Other transfers and grants | | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – |
| Transfers recognised - capital | | 100 | 3,000 | 1,000 | 3,000 | 3,156 | – | 79 | 10,000 | 12,036 | 800 | 3,990 | 11,000 | 48,161 | 27,180 | 27,000 |
| Public contributions & donations | | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – |
| Borrowing | | – | – | 2,500 | – | – | – | – | – | – | – | – | – | 2,500 | 1,000 | – |
| Internally generated funds | | 595 | 5,173 | 2,250 | 1,810 | 160 | – | 300 | 2,580 | 700 | 800 | 550 | 4,150 | 19,068 | 10,998 | 2,582 |
| Total Capital Funding | | 695 | 8,173 | 5,750 | 4,810 | 3,316 | – | 379 | 12,580 | 12,736 | 1,600 | 4,540 | 15,150 | 69,728 | 39,178 | 29,582 |

WC022 Witzenberg - Supporting Table SA30 Consolidated budgeted monthly cash flow

| MONTHLY CASH FLOWS | Budget Year 2016/17 | | | | | | | | | | | | Medium Term Revenue and Expenditure Framework | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| R thousand | July | August | Sept. | October | November | December | January | February | March | April | May | June | Budget Year 2016/17 | Budget Year +1 2017/18 | Budget Year +2 2018/19 |
| Cash Receipts By Source | | | | | | | | | | | | | 1 | | |
| Property rates | 21,984 | 4,159 | 4,083 | 3,933 | 3,718 | 3,736 | 3,714 | 3,623 | 1,636 | 1,727 | 1,641 | 1,653 | 55,609 | 60,167 | 65,120 |
| Property rates - penalties & collection charges | 120 | 114 | 114 | 162 | 137 | 122 | 89 | 105 | 82 | 106 | 129 | 122 | 1,400 | 1,512 | 1,633 |
| Service charges - electricity revenue | 20,884 | 19,672 | 18,228 | 15,115 | 14,530 | 16,056 | 16,483 | 18,876 | 19,786 | 19,760 | 20,535 | 14,602 | 214,527 | 231,755 | 250,367 |
| Service charges - water revenue | 2,625 | 2,018 | 1,975 | 3,186 | 2,163 | 3,514 | 3,395 | 3,341 | 3,350 | 2,995 | 3,390 | 1,922 | 33,873 | 35,473 | 37,246 |
| Service charges - sanitation revenue | 1,266 | 1,720 | 2,259 | 1,227 | 1,723 | 1,703 | 1,235 | 1,235 | 1,845 | 1,309 | 1,301 | 1,563 | 18,385 | 19,255 | 20,224 |
| Service charges - refuse revenue | 1,444 | 1,446 | 1,446 | 1,426 | 1,427 | 1,423 | 1,429 | 1,435 | 1,359 | 1,405 | 1,369 | 1,369 | 16,976 | 17,810 | 18,700 |
| Service charges - other | 43 | 43 | 43 | 43 | 43 | 43 | 43 | 43 | 43 | 43 | 43 | 43 | 511 | 540 | 567 |
| Rental of facilities and equipment | 627 | 670 | 819 | 831 | 699 | 905 | 1,128 | 721 | 1,111 | 697 | 690 | 577 | 9,475 | 10,001 | 10,574 |
| Interest earned - external investments | 297 | 341 | 265 | 380 | 454 | 370 | 360 | 462 | 279 | 324 | 400 | 548 | 4,480 | 4,562 | 4,640 |
| Interest earned - outstanding debtors | 439 | 461 | 451 | 462 | 455 | 513 | 444 | 451 | 450 | 450 | 436 | 462 | 5,474 | 5,778 | 6,074 |
| Dividends received | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – |
| Fines | 1,068 | 1,068 | 68 | 0 | 68 | 68 | 68 | 68 | 68 | 68 | 68 | 137 | 2,820 | 2,990 | 3,171 |
| Licences and permits | 12 | 12 | 15 | 18 | 16 | 12 | 15 | 11 | 14 | 14 | 17 | 12 | 168 | 178 | 187 |
| Agency services | 300 | 280 | 391 | 410 | 399 | 310 | 496 | 365 | 370 | 335 | 290 | 329 | 4,274 | 4,524 | 4,782 |
| Transfer receipts - operational | 23,760 | 93 | 1,182 | 558 | 817 | 48,285 | 213 | 405 | 44,518 | 914 | 1,184 | 12,880 | 134,809 | 119,516 | 113,386 |
| Other revenue | 307 | 329 | 320 | 326 | 353 | 359 | 499 | 322 | 409 | 350 | 299 | 398 | 4,272 | 4,503 | 4,734 |
| Cash Receipts by Source | 75,176 | 32,426 | 31,659 | 28,075 | 27,002 | 77,419 | 29,610 | 31,464 | 75,320 | 30,497 | 31,792 | 36,616 | 507,054 | 518,563 | 541,404 |
| Other Cash Flows by Source | | | | | | | | | | | | | | | |
| Transfer receipts - capital | 2,328 | 2,328 | 3,983 | 4,674 | 7,576 | 3,181 | 2,328 | 4,332 | 2,242 | (4,788) | (3,668) | 27,063 | 51,580 | 27,249 | 27,000 |
| Contributions recognised - capital & Contributed assets | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – |
| Proceeds on disposal of PPE | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – |
| Short term loans | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – |
| Borrowing long term/refinancing | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – |
| Increase (decrease) in consumer deposits | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – |
| Decrease (Increase) in non-current debtors | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – |
| Decrease (increase) other non-current receivables | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – |
| Decrease (increase) in non-current investments | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – |
| Total Cash Receipts by Source | 77,505 | 34,754 | 35,641 | 32,749 | 34,578 | 80,599 | 31,939 | 35,796 | 77,562 | 25,709 | 28,124 | 63,679 | 558,634 | 545,812 | 568,404 |
| Cash Payments by Type | | | | | | | | | | | | | | | |
| Employee related costs | 11,573 | 11,499 | 13,954 | 13,109 | 12,743 | 11,534 | 11,813 | 17,344 | 9,421 | 10,334 | 9,915 | 10,426 | 143,665 | 155,377 | 167,198 |
| Remuneration of councillors | 748 | 739 | 739 | 739 | 739 | 739 | 1,014 | 778 | 673 | 1,046 | 771 | 739 | 9,465 | 10,033 | 10,635 |
| Finance charges | 515 | 718 | 1,227 | 617 | 617 | 743 | 698 | 618 | 1,229 | 515 | 515 | 3,699 | 11,710 | 11,249 | 11,636 |
| Bulk purchases - Electricity | – | 18,429 | 19,634 | 11,673 | 12,236 | 12,311 | 12,433 | 15,851 | 13,959 | 16,462 | 13,861 | 32,371 | 179,221 | 193,559 | 209,043 |
| Bulk purchases - Water & Sewer | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – |
| Other materials | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – |
| Contracted services | 1,422 | 900 | 831 | 1,200 | 1,197 | 1,888 | 987 | 1,292 | 1,042 | 847 | 938 | 2,384 | 14,929 | 15,381 | 16,298 |
| Transfers and grants - other municipalities | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – |
| Transfers and grants - other | 73 | 73 | 73 | 73 | 73 | 73 | 73 | 73 | 73 | 73 | 73 | 73 | 881 | 930 | 976 |
| Other expenditure | 7,838 | 9,552 | 9,745 | 10,813 | 10,832 | 10,717 | 9,981 | 9,691 | 11,416 | 10,425 | 11,276 | 17,427 | 129,713 | 113,250 | 104,365 |
| Cash Payments by Type | 22,168 | 41,912 | 46,203 | 38,224 | 38,436 | 38,005 | 37,000 | 45,648 | 37,815 | 39,702 | 37,350 | 67,121 | 489,584 | 499,778 | 520,151 |
| Other Cash Flows/Payments by Type | | | | | | | | | | | | | | | |
| Capital assets | 695 | 8,173 | 5,750 | 4,810 | 3,316 | – | 379 | 12,580 | 12,736 | 1,600 | 4,540 | 15,150 | 69,728 | 39,178 | 29,582 |
| Repayment of borrowing | – | – | 4,170 | – | 510 | 129 | – | – | 4,261 | – | 528 | 139 | 9,736 | 3,302 | 2,297 |
| Other Cash Flows/Payments | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – |
| Total Cash Payments by Type | 22,863 | 50,084 | 56,122 | 43,034 | 42,262 | 38,134 | 37,379 | 58,228 | 54,812 | 41,302 | 42,417 | 82,409 | 569,047 | 542,258 | 552,030 |
| NET INCREASE/(DECREASE) IN CASH HELD | 54,641 | (15,330) | (20,481) | (10,285) | (7,684) | 42,465 | (5,440) | (22,432) | 22,750 | (15,593) | (14,293) | (18,730) | (10,414) | 3,554 | 16,374 |
| Cash/cash equivalents at the month/year begin | 70,938 | 125,580 | 110,249 | 89,768 | 79,483 | 71,799 | 114,264 | 108,823 | 86,391 | 109,141 | 93,548 | 79,255 | 70,938 | 60,525 | 64,079 |
| Cash/cash equivalents at the month/year end | 125,580 | 110,249 | 89,768 | 79,483 | 71,799 | 114,264 | 108,823 | 86,391 | 109,141 | 93,548 | 79,255 | 60,525 | 60,525 | 64,079 | 80,453 |

WC022 Witzenberg - Supporting Table SA31 Aggregated entity budget

| Description | Ref | 2012/13 | 2013/14 | 2014/15 | Current Year 2015/16 | | | 2016/17 Medium Term Revenue & Expenditure Framework | | |
|---|---|---|---|---|---|---|---|---|---|---|
| R million | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2016/17 | Budget Year +1 2017/18 | Budget Year +2 2018/19 |
| Financial Performance | | | | | | | | | | |
| Property rates | | | | | | | | | | |
| Service charges | | | | | | | | | | |
| Investment revenue | | | | | | | | | | |
| Transfers recognised - operational | | | | | | | | | | |
| Other own revenue | | | | | | | | | | |
| Contributions recognised - capital & contributed assets | | | | | | | | | | |
| Total Revenue (excluding capital transfers and contributions) | | – | – | – | – | – | – | – | – | – |
| Employee costs | | | | | | | | | | |
| Remuneration of Board Members | | | | | | | | | | |
| Depreciation & asset impairment | | | | | | | | | | |
| Finance charges | | | | | | | | | | |
| Materials and bulk purchases | | | | | | | | | | |
| Transfers and grants | | | | | | | | | | |
| Other expenditure | | | | | | | | | | |
| Total Expenditure | | – | – | – | – | – | – | – | – | – |
| Surplus/(Deficit) | | – | – | – | – | – | – | – | – | – |
| Capital expenditure & funds sources | | | | | | | | | | |
| *Capital expenditure* | | | | | | | | | | |
| Transfers recognised - operational | | | | | | | | | | |
| Public contributions & donations | | | | | | | | | | |
| Borrowing | | | | | | | | | | |
| Internally generated funds | | | | | | | | | | |
| Total sources | | – | – | – | – | – | – | – | – | – |
| Financial position | | | | | | | | | | |
| Total current assets | | | | | | | | | | |
| Total non current assets | | | | | | | | | | |
| Total current liabilities | | | | | | | | | | |
| Total non current liabilities | | | | | | | | | | |
| Equity | | | | | | | | | | |
| Cash flows | | | | | | | | | | |
| Net cash from (used) operating | | | | | | | | | | |
| Net cash from (used) investing | | | | | | | | | | |
| Net cash from (used) financing | | | | | | | | | | |
| Cash/cash equivalents at the year end | | | | | | | | | | |

WC022 Witzenberg - Supporting Table SA32 List of external mechanisms

| External mechanism | Yrs/ Mths | Period of agreement 1. | Service provided | Expiry date of service delivery agreement or contract | Monetary value of agreement 2. |
|---|---|---|---|---|---|
| Name of organisation | | Number | | | R thousand |
| | | | | | |

WC022 Witzenberg - Supporting Table SA33 Contracts having future budgetary implications

| Description | Ref | Preceding Years | Current Year 2015/16 | 2016/17 Medium Term Revenue & Expenditure Framework | | | Forecast 2019/20 | Forecast 2020/21 | Forecast 2021/22 | Forecast 2022/23 | Forecast 2023/24 | Forecast 2024/25 | Forecast 2025/26 | Total Contract Value |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| R thousand | 1,3 | Total | Original Budget | Budget Year 2016/17 | Budget Year +1 2017/18 | Budget Year +2 2018/19 | Estimate | Estimate | Estimate | Estimate | Estimate | Estimate | Estimate | Estimate |
| Parent Municipality: | | | | | | | | | | | | | | |
| Revenue Obligation By Contract | 2 | | | | | | | | | | | | | |
| *Contract 1* | | | | | | | | | | | | | | – |
| *Contract 2* | | | | | | | | | | | | | | – |
| *Contract 3 etc* | | | | | | | | | | | | | | – |
| Total Operating Revenue Implication | | – | – | – | – | – | – | – | – | – | – | – | – | – |
| Expenditure Obligation By Contract | 2 | | | | | | | | | | | | | |
| *Contract 1* | | | | | | | | | | | | | | – |
| *Contract 2* | | | | | | | | | | | | | | – |
| *Contract 3 etc* | | | | | | | | | | | | | | – |
| Total Operating Expenditure Implication | | – | – | – | – | – | – | – | – | – | – | – | – | – |
| Capital Expenditure Obligation By Contract | 2 | | | | | | | | | | | | | |
| *Contract 1* | | | | | | | | | | | | | | – |
| *Contract 2* | | | | | | | | | | | | | | – |
| *Contract 3 etc* | | | | | | | | | | | | | | – |
| Total Capital Expenditure Implication | | – | – | – | – | – | – | – | – | – | – | – | – | – |
| Total Parent Expenditure Implication | | – | – | – | – | – | – | – | – | – | – | – | – | – |
| Entities: | | | | | | | | | | | | | | |
| Revenue Obligation By Contract | 2 | | | | | | | | | | | | | |
| *Contract 1* | | | | | | | | | | | | | | – |
| *Contract 2* | | | | | | | | | | | | | | – |
| *Contract 3 etc* | | | | | | | | | | | | | | – |
| Total Operating Revenue Implication | | – | – | – | – | – | – | – | – | – | – | – | – | – |
| Expenditure Obligation By Contract | 2 | | | | | | | | | | | | | |
| *Contract 1* | | | | | | | | | | | | | | – |
| *Contract 2* | | | | | | | | | | | | | | – |
| *Contract 3 etc* | | | | | | | | | | | | | | – |
| Total Operating Expenditure Implication | | – | – | – | – | – | – | – | – | – | – | – | – | – |
| Capital Expenditure Obligation By Contract | 2 | | | | | | | | | | | | | |
| *Contract 1* | | | | | | | | | | | | | | – |
| *Contract 2* | | | | | | | | | | | | | | – |
| *Contract 3 etc* | | | | | | | | | | | | | | – |
| Total Capital Expenditure Implication | | – | – | – | – | – | – | – | – | – | – | – | – | – |
| Total Entity Expenditure Implication | | – | – | – | – | – | – | – | – | – | – | – | – | – |

WC022 Witzenberg - Supporting Table SA34a Consolidated capital expenditure on new assets by asset class

| Description | Ref | 2012/13 | 2013/14 | 2014/15 | Current Year 2015/16 | | | 2016/17 Medium Term Revenue & Expenditure Framework | | |
|---|---|---|---|---|---|---|---|---|---|---|
| R thousand | 1 | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2016/17 | Budget Year +1 2017/18 | Budget Year +2 2018/19 |
| Capital expenditure on new assets by Asset Class/Sub-class | | | | | | | | | | |
| Infrastructure | | 17,212 | 6,324 | 43,983 | 35,069 | 58,817 | 64,762 | 56,931 | 31,800 | 27,000 |
| Infrastructure - Road transport | | 11,038 | 3,713 | 15,646 | 4,350 | 15,683 | 17,563 | 1,020 | 7,410 | 18,000 |
| *Roads, Pavements & Bridges* | | 8,604 | 2,996 | 12,231 | 4,000 | 6,915 | 8,795 | 720 | 7,190 | 18,000 |
| *Storm water* | | 2,434 | 718 | 3,415 | 350 | 8,768 | 8,768 | 300 | 220 | – |
| Infrastructure - Electricity | | 1,901 | 39 | 1,814 | 9,900 | 6,597 | 6,924 | 12,350 | 8,400 | 9,000 |
| *Generation* | | – | – | – | – | – | – | – | – | – |
| *Transmission & Reticulation* | | 989 | – | 895 | 9,800 | 5,700 | 6,026 | 11,300 | 7,400 | 7,000 |
| *Street Lighting* | | 913 | 39 | 919 | 100 | 897 | 897 | 1,050 | 1,000 | 2,000 |
| Infrastructure - Water | | 2,269 | 1,810 | 13,809 | 8,413 | 17,180 | 20,919 | 32,205 | 15,990 | – |
| *Dams & Reservoirs* | | – | – | – | – | – | – | 24,422 | 490 | – |
| *Water purification* | | – | – | – | – | – | – | – | – | – |
| *Reticulation* | | 2,269 | 1,810 | 13,809 | 8,413 | 17,180 | 20,919 | 7,783 | 15,500 | – |
| Infrastructure - Sanitation | | 2,003 | 761 | 12,715 | 10,906 | 15,288 | 15,288 | 11,355 | – | – |
| *Reticulation* | | 2,003 | 761 | 12,715 | 10,906 | 15,288 | 15,288 | 11,355 | – | – |
| *Sewerage purification* | | – | – | – | – | – | – | – | – | – |
| Infrastructure - Other | | – | – | – | 1,500 | 4,068 | 4,068 | – | – | – |
| *Waste Management* | | – | – | – | 1,500 | 500 | 500 | – | – | – |
| *Transportation* | 2 | – | – | – | – | – | – | – | – | – |
| *Gas* | | – | – | – | – | 3,568 | 3,568 | – | – | – |
| *Other* | 3 | – | – | – | – | – | 0 | – | – | – |
| Community | | 5,205 | 14,803 | 6,917 | 200 | 200 | 200 | – | 450 | – |
| Parks & gardens | | 562 | 3,320 | 94 | – | – | – | – | – | – |
| Sportsfields & stadia | | 934 | 4,794 | 1,302 | – | – | – | – | – | – |
| Swimming pools | | 3,567 | 1,497 | – | – | – | – | – | – | – |
| Community halls | | – | 1,754 | 3,873 | – | – | – | – | – | – |
| Libraries | | – | 3,263 | 1,648 | – | – | – | – | – | – |
| Recreational facilities | | – | – | – | – | – | – | – | 450 | – |
| Fire, safety & emergency | | – | – | – | – | – | – | – | – | – |
| Security and policing | | – | – | – | – | – | – | – | – | – |
| Buses | 7 | – | – | – | – | – | – | – | – | – |
| Clinics | | – | – | – | – | – | – | – | – | – |
| Museums & Art Galleries | | – | – | – | – | – | – | – | – | – |
| Cemeteries | | 50 | – | – | – | – | – | – | – | – |
| Social rental housing | 8 | – | – | – | – | – | – | – | – | – |
| Other | | 93 | 175 | – | 200 | 200 | 200 | – | – | – |
| Heritage assets | | – | – | – | – | – | – | – | – | – |
| Buildings | | – | – | – | – | – | – | – | – | – |
| Other | 9 | – | – | – | – | – | – | – | – | – |
| Investment properties | | – | – | – | – | – | – | – | – | – |
| Housing development | | – | – | – | – | – | – | – | – | – |
| Other | | – | – | – | – | – | – | – | – | – |
| Other assets | | 1,454 | 826 | 896 | 11,064 | 12,026 | 12,026 | 5,575 | 4,028 | 1,032 |
| General vehicles | | – | – | – | 1,960 | 2,210 | 2,210 | 2,600 | 1,300 | – |
| Specialised vehicles | 10 | 754 | – | – | 3,000 | 3,000 | 3,000 | – | – | – |
| Plant & equipment | | 674 | 613 | 614 | – | 580 | 580 | – | – | – |
| Computers - hardware/equipment | | – | – | – | 940 | 945 | 945 | 80 | 260 | 300 |
| Furniture and other office equipment | | – | 201 | 282 | 101 | 120 | 120 | 335 | – | – |
| Abattoirs | | – | – | – | – | – | – | – | – | – |
| Markets | | – | – | – | – | – | – | – | – | – |
| Civic Land and Buildings | | – | – | – | – | 79 | 79 | 1,400 | – | – |
| Other Buildings | | – | – | – | 2,080 | 1,426 | 1,426 | – | 1,850 | 250 |
| Other Land | | – | – | – | – | – | – | – | – | – |
| Surplus Assets - (Investment or Inventory) | | – | – | – | – | – | – | – | – | – |
| Other | | 26 | 12 | – | 2,983 | 3,666 | 3,666 | 1,160 | 618 | 482 |
| Agricultural assets | | – | – | – | – | – | – | – | – | – |
| *Agricultural 1* | | – | – | – | – | – | – | – | – | – |
| *Agricultural 2* | | – | – | – | – | – | – | – | – | – |
| Biological assets | | – | – | – | – | – | – | – | – | – |
| *Biological 1* | | – | – | – | – | – | – | – | – | – |
| *Biological 2* | | – | – | – | – | – | – | – | – | – |
| Intangibles | | – | – | – | 200 | 320 | 320 | – | – | – |
| Computers - software & programming | | – | – | – | 200 | 320 | 320 | – | – | – |
| Other *(list sub-class)* | | – | – | – | – | – | – | – | – | – |
| Total Capital Expenditure on new assets | 1 | 23,871 | 21,954 | 51,796 | 46,533 | 71,362 | 77,307 | 62,506 | 36,278 | 28,032 |

| Description | Ref | 2012/13 | 2013/14 | 2014/15 | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2016/17 | Budget Year +1 2017/18 | Budget Year +2 2018/19 |
|---|---|---|---|---|---|---|---|---|---|---|
| Specialised vehicles | | 754 | – | – | 3,000 | 3,000 | 3,000 | – | – | – |
| Refuse | | – | – | – | – | – | – | – | – | – |
| Fire | | 754 | – | – | 3,000 | 3,000 | 3,000 | – | – | – |
| Conservancy | | – | – | – | – | – | – | – | – | – |
| Ambulances | | – | – | – | – | – | – | – | – | – |

WC022 Witzenberg - Supporting Table SA34b Consolidated capital expenditure on existing assets by asset class

| Description | Ref | 2012/13 | 2013/14 | 2014/15 | Current Year 2015/16 | | | 2016/17 Medium Term Revenue & Expenditure Framework | | |
|---|---|---|---|---|---|---|---|---|---|---|
| R thousand | 1 | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2016/17 | Budget Year +1 2017/18 | Budget Year +2 2018/19 |
| Capital expenditure on renewal of existing assets by Asset Class/Sub-class | | | | | | | | | | |
| Infrastructure | | 58,381 | 30,560 | 8,876 | 4,525 | 4,670 | 4,670 | 5,423 | – | – |
| Infrastructure - Road transport | | 20,381 | 8,277 | 819 | 3,500 | 3,500 | 3,500 | 3,600 | – | – |
| *Roads, Pavements & Bridges* | | 16,918 | 6,785 | 819 | 3,500 | 3,500 | 3,500 | 3,600 | – | – |
| *Storm water* | | 3,463 | 1,492 | – | – | – | – | – | – | – |
| Infrastructure - Electricity | | 957 | 2,146 | 482 | – | – | – | – | – | – |
| *Generation* | | – | – | – | – | – | – | – | – | – |
| *Transmission & Reticulation* | | 957 | 2,146 | 482 | – | – | – | – | – | – |
| *Street Lighting* | | – | – | – | – | – | – | – | – | – |
| Infrastructure - Water | | 23,022 | 7,707 | 1,681 | – | 145 | 145 | – | – | – |
| *Dams & Reservoirs* | | – | 207 | – | – | – | – | – | – | – |
| *Water purification* | | – | – | – | – | – | – | – | – | – |
| *Reticulation* | | 23,022 | 7,500 | 1,681 | – | 145 | 145 | – | – | – |
| Infrastructure - Sanitation | | 14,020 | 12,282 | 5,893 | 1,025 | 1,025 | 1,025 | 1,823 | – | – |
| *Reticulation* | | 14,020 | 12,282 | 5,893 | 1,025 | 1,025 | 1,025 | 1,823 | – | – |
| *Sewerage purification* | | – | – | – | – | – | – | – | – | – |
| Infrastructure - Other | | – | 148 | – | – | – | – | – | – | – |
| *Waste Management* | | – | 148 | – | – | – | – | – | – | – |
| *Transportation* | 2 | – | – | – | – | – | – | – | – | – |
| *Gas* | | – | – | – | – | – | – | – | – | – |
| *Other* | 3 | – | – | – | – | – | – | – | – | – |
| Community | | 402 | 1,248 | 424 | 150 | 147 | 147 | 1,000 | – | – |
| Parks & gardens | | – | – | – | – | – | – | – | – | – |
| Sportsfields & stadia | | 104 | – | – | 150 | 147 | 147 | 500 | – | – |
| Swimming pools | | – | – | – | – | – | – | – | – | – |
| Community halls | | 219 | 638 | 156 | – | – | – | – | – | – |
| Libraries | | – | – | 11 | – | – | – | – | – | – |
| Recreational facilities | | 79 | 553 | 257 | – | – | – | 500 | – | – |
| Fire, safety & emergency | | – | – | – | – | – | – | – | – | – |
| Security and policing | | – | – | – | – | – | – | – | – | – |
| Buses | 7 | – | – | – | – | – | – | – | – | – |
| Clinics | | – | – | – | – | – | – | – | – | – |
| Museums & Art Galleries | | – | – | – | – | – | – | – | – | – |
| Cemeteries | | – | – | – | – | – | – | – | – | – |
| Social rental housing | 8 | – | 56 | – | – | – | – | – | – | – |
| Other | | – | – | – | – | – | – | – | – | – |
| Heritage assets | | – | – | – | – | – | – | – | – | – |
| Buildings | | – | – | – | – | – | – | – | – | – |
| Other | 9 | – | – | – | – | – | – | – | – | – |
| Investment properties | | – | – | – | – | – | – | – | – | – |
| Housing development | | – | – | – | – | – | – | – | – | – |
| Other | | – | – | – | – | – | – | – | – | – |
| Other assets | | 4,166 | 5,088 | 2,944 | 1,560 | 1,722 | 1,722 | 800 | 50 | 50 |
| General vehicles | | – | 1,689 | 855 | 530 | 580 | 580 | – | – | – |
| Specialised vehicles | 10 | – | – | – | – | – | – | – | – | – |
| Plant & equipment | | 3,173 | 2,653 | 1,390 | – | – | – | – | – | – |
| Computers - hardware/equipment | | 514 | 366 | 373 | – | 89 | 89 | – | – | – |
| Furniture and other office equipment | | 280 | 188 | 326 | 150 | 150 | 150 | 150 | – | – |
| Abattoirs | | – | – | – | – | – | – | – | – | – |
| Markets | | – | – | – | – | – | – | – | – | – |
| Civic Land and Buildings | | – | – | – | – | – | – | – | – | – |
| Other Buildings | | 198 | 144 | – | 625 | 625 | 625 | – | – | – |
| Other Land | | – | – | – | – | – | – | – | – | – |
| Surplus Assets - (Investment or Inventory) | | – | – | – | – | – | – | – | – | – |
| Other | | – | 46 | – | 255 | 279 | 279 | 650 | 50 | 50 |

WC022 Witzenberg - Supporting Table SA34b Consolidated capital expenditure on existing assets by asset class

| Description | Ref | 2012/13 | 2013/14 | 2014/15 | Current Year 2015/16 | | | 2016/17 Medium Term Revenue & Expenditure Framework | | |
|---|---|---|---|---|---|---|---|---|---|---|
| R thousand | 1 | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2016/17 | Budget Year +1 2017/18 | Budget Year +2 2018/19 |
| Agricultural assets | | – | – | – | – | – | – | – | – | – |
| *Agricultural 1* | | – | – | – | – | – | – | – | – | – |
| *Agricultural 2* | | – | – | – | – | – | – | – | – | – |
| Biological assets | | – | – | – | – | – | – | – | – | – |
| *Biological 1* | | – | – | – | – | – | – | – | – | – |
| *Biological 2* | | – | – | – | – | – | – | – | – | – |
| Intangibles | | 747 | 116 | – | – | – | – | – | – | – |
| Computers - software & programming | | 747 | 116 | – | – | – | – | – | – | – |
| Other *(list sub-class)* | | – | – | – | – | – | – | – | – | – |
| Total Capital Expenditure on renewal of existing assets | 1 | 63,696 | 37,012 | 12,244 | 6,235 | 6,539 | 6,539 | 7,223 | 50 | 50 |
| Specialised vehicles | | – | – | – | – | – | – | – | – | – |
| Refuse | | – | – | – | – | – | – | – | – | – |
| Fire | | – | – | – | – | – | – | – | – | – |
| Conservancy | | – | – | – | – | – | – | – | – | – |
| Ambulances | | – | – | – | – | – | – | – | – | – |
| *Renewal of Existing Assets as % of total capex* | | *72.7%* | *62.8%* | *19.1%* | *11.8%* | *8.4%* | *7.8%* | *10.4%* | *0.1%* | *0.2%* |
| *Renewal of Existing Assets as % of deprecn"* | | *434.7%* | *206.2%* | *46.5%* | *25.9%* | *17.3%* | *17.3%* | *18.3%* | *0.1%* | *0.1%* |

WC022 Witzenberg - Supporting Table SA34c Consolidated repairs and maintenance by asset class

| Description | Ref | 2012/13 | 2013/14 | 2014/15 | Current Year 2015/16 | | | 2016/17 Medium Term Revenue & Expenditure Framework | | |
|---|---|---|---|---|---|---|---|---|---|---|
| R thousand | 1 | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2016/17 | Budget Year +1 2017/18 | Budget Year +2 2018/19 |
| Repairs and maintenance expenditure by Asset Class/Sub-class | | | | | | | | | | |
| Infrastructure | | 9,813 | 10,369 | 13,961 | 15,308 | 15,673 | 15,673 | 17,517 | 18,612 | 19,590 |
| Infrastructure - Road transport | | 3,299 | 3,906 | 7,447 | 7,223 | 7,218 | 7,218 | 8,096 | 8,585 | 9,051 |
| *Roads, Pavements & Bridges* | | 2,763 | 3,134 | 6,241 | 5,922 | 6,322 | 6,322 | 6,717 | 7,129 | 7,523 |
| *Storm water* | | 536 | 772 | 1,206 | 1,301 | 896 | 896 | 1,379 | 1,455 | 1,528 |
| Infrastructure - Electricity | | 4,126 | 3,442 | 2,780 | 4,442 | 4,442 | 4,442 | 4,743 | 5,088 | 5,342 |
| *Generation* | | – | – | – | – | – | – | – | – | – |
| *Transmission & Reticulation* | | 3,180 | 2,506 | 2,379 | 3,305 | 3,305 | 3,305 | 3,539 | 3,817 | 4,008 |
| *Street Lighting* | | 946 | 936 | 401 | 1,137 | 1,137 | 1,137 | 1,205 | 1,271 | 1,335 |
| Infrastructure - Water | | 1,056 | 1,292 | 1,468 | 1,476 | 2,200 | 2,200 | 1,618 | 1,699 | 1,784 |
| *Dams & Reservoirs* | | – | – | – | – | – | – | – | – | – |
| *Water purification* | | – | – | – | – | – | – | – | – | – |
| *Reticulation* | | 1,056 | 1,292 | 1,468 | 1,476 | 2,200 | 2,200 | 1,618 | 1,699 | 1,784 |
| Infrastructure - Sanitation | | 1,331 | 1,730 | 2,266 | 2,166 | 1,812 | 1,812 | 3,060 | 3,240 | 3,413 |
| *Reticulation* | | 1,331 | 1,730 | 2,266 | 2,166 | 1,812 | 1,812 | 3,060 | 3,240 | 3,413 |
| *Sewerage purification* | | – | – | – | – | – | – | – | – | – |
| Infrastructure - Other | | – | – | – | – | – | – | – | – | – |
| *Waste Management* | | – | – | – | – | – | – | – | – | – |
| *Transportation* | 2 | – | – | – | – | – | – | – | – | – |
| *Gas* | | – | – | – | – | – | – | – | – | – |
| *Other* | 3 | – | – | – | – | – | – | – | – | – |
| Community | | 1,204 | 1,053 | 1,535 | 1,454 | 1,746 | 1,746 | 1,873 | 1,880 | 2,018 |
| Parks & gardens | | 39 | 30 | 59 | 54 | 54 | 54 | 61 | 65 | 68 |
| Sportsfields & stadia | | – | – | – | – | – | – | – | – | – |
| Swimming pools | | – | – | – | – | – | – | – | – | – |
| Community halls | | 27 | 29 | 151 | 177 | 153 | 153 | 299 | 189 | 198 |
| Libraries | | – | 120 | 127 | 150 | 516 | 516 | 185 | 178 | 187 |
| Recreational facilities | | 992 | 741 | 908 | 790 | 710 | 710 | 859 | 945 | 1,031 |
| Fire, safety & emergency | | 4 | 1 | 125 | 136 | 166 | 166 | 311 | 333 | 356 |
| Security and policing | | – | – | – | – | – | – | – | – | – |
| Buses | 7 | – | – | – | – | – | – | – | – | – |
| Clinics | | – | – | – | – | – | – | – | – | – |
| Museums & Art Galleries | | – | – | – | – | – | – | – | – | – |
| Cemeteries | | 7 | 9 | 10 | 22 | 22 | 22 | 24 | 25 | 26 |
| Social rental housing | 8 | – | – | – | – | – | – | – | – | – |
| Other | | 135 | 123 | 156 | 125 | 125 | 125 | 135 | 145 | 152 |
| Heritage assets | | – | – | – | – | – | – | – | – | – |
| Buildings | | – | – | – | – | – | – | – | – | – |
| Other | 9 | – | – | – | – | – | – | – | – | – |
| Investment properties | | – | – | – | – | – | – | – | – | – |
| Housing development | | – | – | – | – | – | – | – | – | – |
| Other | | – | – | – | – | – | – | – | – | – |
| Other assets | | 2,507 | 3,572 | 2,974 | 3,513 | 4,120 | 4,120 | 2,806 | 4,624 | 4,869 |
| General vehicles | | 1,207 | 2,070 | 1,431 | 2,448 | 2,490 | 2,490 | 1,129 | 2,756 | 2,904 |
| Specialised vehicles | 10 | 56 | 89 | 154 | 77 | 69 | 69 | 27 | 84 | 89 |
| Plant & equipment | | 262 | 185 | 106 | 227 | 215 | 215 | 239 | 256 | 272 |
| Computers - hardware/equipment | | 238 | 343 | 344 | 189 | 257 | 257 | 327 | 343 | 361 |
| Furniture and other office equipment | | 205 | 177 | 218 | 295 | 308 | 308 | 245 | 259 | 272 |
| Abattoirs | | – | – | – | – | – | – | – | – | – |
| Markets | | – | – | – | – | – | – | – | – | – |
| Civic Land and Buildings | | – | – | – | – | – | – | – | – | – |
| Other Buildings | | 539 | 706 | 720 | 278 | 781 | 781 | 840 | 925 | 971 |
| Other Land | | – | – | – | – | – | – | – | – | – |
| Surplus Assets - (Investment or Inventory) | | – | – | – | – | – | – | – | – | – |
| Other | | – | – | – | – | – | – | – | – | – |

WC022 Witzenberg - Supporting Table SA34c Consolidated repairs and maintenance by asset class

| Description | Ref | 2012/13 | 2013/14 | 2014/15 | Current Year 2015/16 | | | 2016/17 Medium Term Revenue & Expenditure Framework | | |
|---|---|---|---|---|---|---|---|---|---|---|
| R thousand | 1 | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2016/17 | Budget Year +1 2017/18 | Budget Year +2 2018/19 |
| Agricultural assets | | – | – | – | – | – | – | – | – | – |
| *Agricultural 1* | | – | – | – | – | – | – | – | – | – |
| *Agricultural 2* | | – | – | – | – | – | – | – | – | – |
| Biological assets | | – | – | – | – | – | – | – | – | – |
| *Biological 1* | | – | – | – | – | – | – | – | – | – |
| *Biological 2* | | – | – | – | – | – | – | – | – | – |
| Intangibles | | – | – | – | – | – | – | – | – | – |
| Computers - software & programming | | – | – | – | – | – | – | – | – | – |
| Other *(list sub-class)* | | – | – | – | – | – | – | – | – | – |
| Total Repairs and Maintenance Expenditure | 1 | 13,524 | 14,994 | 18,470 | 20,275 | 21,539 | 21,539 | 22,197 | 25,115 | 26,476 |
| Specialised vehicles | | 56 | 89 | 154 | 77 | 69 | 69 | 27 | 84 | 89 |
| Refuse | | – | – | – | – | – | – | – | – | – |
| Fire | | 56 | 89 | 154 | 77 | 69 | 69 | 27 | 84 | 89 |
| Conservancy | | – | – | – | – | – | – | – | – | – |
| Ambulances | | – | – | – | – | – | – | – | – | – |
| *R&M as a % of PPE* | | *2.4%* | *2.5%* | *2.8%* | *3.0%* | *3.2%* | *3.2%* | *3.2%* | *3.6%* | *3.9%* |
| *R&M as % Operating Expenditure* | | *4.0%* | *3.9%* | *4.6%* | *4.5%* | *4.6%* | *4.6%* | *4.0%* | *4.4%* | *4.4%* |

WC022 Witzenberg - Supporting Table SA34d Consolidated Depreciation by asset class

| Description | Ref | 2012/13 | 2013/14 | 2014/15 | Current Year 2015/16 | | | 2016/17 Medium Term Revenue & Expenditure Framework | | |
|---|---|---|---|---|---|---|---|---|---|---|
| R thousand | 1 | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2016/17 | Budget Year +1 2017/18 | Budget Year +2 2018/19 |
| Depreciation by Asset Class/Sub-class | | | | | | | | | | |
| Infrastructure | | 11,308 | 9,083 | 11,102 | 7,628 | 11,972 | 11,972 | 13,425 | 13,017 | 13,569 |
| Infrastructure - Road transport | | 3,381 | 2,751 | 3,665 | 2,101 | 3,298 | 3,298 | 4,536 | 4,400 | 4,586 |
| *Roads, Pavements & Bridges* | | 3,381 | 2,751 | 3,665 | 2,101 | 3,298 | 3,298 | 4,536 | 4,400 | 4,586 |
| *Storm water* | | – | – | – | – | – | – | – | – | – |
| Infrastructure - Electricity | | 2,384 | 1,610 | 1,770 | 1,929 | 3,028 | 3,028 | 2,097 | 2,034 | 2,121 |
| *Generation* | | – | – | – | – | – | – | – | – | – |
| *Transmission & Reticulation* | | 2,293 | 1,563 | 1,720 | 1,871 | 2,936 | 2,936 | 2,037 | 1,976 | 2,059 |
| *Street Lighting* | | 91 | 46 | 50 | 59 | 92 | 92 | 60 | 59 | 61 |
| Infrastructure - Water | | 2,509 | 2,048 | 2,662 | 1,700 | 2,669 | 2,669 | 3,180 | 3,084 | 3,215 |
| *Dams & Reservoirs* | | – | – | – | – | – | – | – | – | – |
| *Water purification* | | – | – | – | – | – | – | – | – | – |
| *Reticulation* | | 2,509 | 2,048 | 2,662 | 1,700 | 2,669 | 2,669 | 3,180 | 3,084 | 3,215 |
| Infrastructure - Sanitation | | 2,934 | 2,537 | 2,867 | 1,722 | 2,703 | 2,703 | 3,445 | 3,336 | 3,478 |
| *Reticulation* | | 2,934 | 2,537 | 2,867 | 1,722 | 2,703 | 2,703 | 3,445 | 3,336 | 3,478 |
| *Sewerage purification* | | – | – | – | – | – | – | – | – | – |
| Infrastructure - Other | | 101 | 138 | 138 | 175 | 275 | 275 | 168 | 163 | 169 |
| *Waste Management* | | 61 | – | – | – | – | – | – | – | – |
| *Transportation* | 2 | 1 | 2 | 2 | 2 | 3 | 3 | 2 | 2 | 2 |
| *Gas* | | 38 | 136 | 136 | 173 | 271 | 271 | 166 | 161 | 168 |
| *Other* | 3 | 0 | (0) | (0) | 0 | (0) | (0) | 0 | (0) | 0 |
| Community | | 591 | 669 | 1,238 | 515 | 808 | 808 | 1,583 | 1,461 | 1,523 |
| Parks & gardens | | – | – | – | – | – | – | – | – | – |
| Sportsfields & stadia | | 48 | 30 | 344 | 19 | 30 | 30 | 418 | 405 | 422 |
| Swimming pools | | – | – | – | – | – | – | – | – | – |
| Community halls | | 13 | 5 | 5 | 6 | 9 | 9 | 6 | 5 | 6 |
| Libraries | | 5 | 1 | 68 | 2 | 3 | 3 | 213 | 207 | 215 |
| Recreational facilities | | 373 | 444 | 632 | 358 | 561 | 561 | 744 | 721 | 752 |
| Fire, safety & emergency | | – | – | – | – | – | – | – | – | – |
| Security and policing | | 513 | 267 | 266 | 186 | 292 | 292 | 207 | 161 | 168 |
| Buses | 7 | – | – | – | – | – | – | – | – | – |
| Clinics | | – | – | – | – | – | – | – | – | – |
| Museums & Art Galleries | | – | – | – | – | – | – | – | – | – |
| Cemeteries | | – | – | – | – | – | – | – | – | – |
| Social rental housing | 8 | – | – | – | – | – | – | – | – | – |
| Other | | (361) | (78) | (76) | (56) | (88) | (88) | (4) | (39) | (40) |
| Heritage assets | | – | – | – | – | – | – | – | – | – |
| Buildings | | – | – | – | – | – | – | – | – | – |
| Other | 9 | – | – | – | – | – | – | – | – | – |
| Investment properties | | 579 | 297 | 315 | 366 | 574 | 574 | 383 | 372 | 387 |
| Housing development | | – | – | – | – | – | – | – | – | – |
| Other | | 579 | 297 | 315 | 366 | 574 | 574 | 383 | 372 | 387 |
| Other assets | | 970 | 7,282 | 13,033 | 14,840 | 23,292 | 22,334 | 23,981 | 31,163 | 32,369 |
| General vehicles | | 2,748 | 1,490 | 1,739 | 1,892 | 2,970 | 2,970 | 1,945 | 1,668 | 1,739 |
| Specialised vehicles | 10 | 32 | 75 | 94 | 64 | 101 | 101 | 114 | 111 | – |
| Plant & equipment | | 709 | 490 | 497 | 550 | 863 | 863 | 363 | 74 | 77 |
| Computers - hardware/equipment | | – | – | – | – | – | – | – | – | – |
| Furniture and other office equipment | | 3,204 | 1,717 | 1,382 | 1,055 | 1,657 | 1,657 | 978 | 737 | 769 |
| Abattoirs | | – | – | – | – | – | – | – | – | – |
| Markets | | 58 | 29 | 29 | 37 | 58 | 58 | 35 | 34 | 36 |
| Civic Land and Buildings | | 1,585 | 395 | 401 | 488 | 766 | 766 | 734 | 712 | 742 |
| Other Buildings | | 2,058 | 1,019 | 1,116 | 1,301 | 2,042 | 2,042 | 1,348 | 1,308 | 1,363 |
| Other Land | | – | – | – | – | – | – | – | – | – |
| Surplus Assets - (Investment or Inventory) | | – | – | – | – | – | – | – | – | – |
| Other | | (9,424) | 2,068 | 7,774 | 9,452 | 14,835 | 13,878 | 18,462 | 26,519 | 27,644 |
| Agricultural assets | | – | – | – | – | – | – | – | – | – |
| *Agricultural 1* | | – | – | – | – | – | – | – | – | – |
| *Agricultural 2* | | – | – | – | – | – | – | – | – | – |
| Biological assets | | – | – | – | – | – | – | – | – | – |
| *Biological 1* | | – | – | – | – | – | – | – | – | – |
| *Biological 2* | | – | – | – | – | – | – | – | – | – |
| Intangibles | | 1,206 | 622 | 639 | 706 | 1,107 | 1,107 | 109 | 32 | 33 |
| Computers - software & programming | | – | – | – | – | – | – | – | – | – |
| Other *(list sub-class)* | | 1,206 | 622 | 639 | 706 | 1,107 | 1,107 | 109 | 32 | 33 |
| Total Depreciation | 1 | 14,654 | 17,953 | 26,327 | 24,054 | 37,754 | 36,796 | 39,480 | 46,045 | 47,882 |

WC022 Witzenberg - Supporting Table SA34d Consolidated Depreciation by asset class

| Description | Ref | 2012/13 | 2013/14 | 2014/15 | Current Year 2015/16 | | | 2016/17 Medium Term Revenue & Expenditure Framework | | |
|---|---|---|---|---|---|---|---|---|---|---|
| R thousand | 1 | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2016/17 | Budget Year +1 2017/18 | Budget Year +2 2018/19 |
| Specialised vehicles | | 32 | 75 | 94 | 64 | 101 | 101 | 114 | 111 | – |
| Refuse | | – | – | – | – | – | – | – | – | – |
| Fire | | 32 | 75 | 94 | 64 | 101 | 101 | 114 | 111 | – |
| Conservancy | | – | – | – | – | – | – | – | – | – |
| Ambulances | | – | – | – | – | – | – | – | – | – |

WC022 Witzenberg - Supporting Table SA35 Consolidated future financial implications of the capital budget

| Vote Description | Ref | 2016/17 Medium Term Revenue & Expenditure Framework | | | Forecasts | | | |
|---|---|---|---|---|---|---|---|---|
| R thousand | | Budget Year 2016/17 | Budget Year +1 2017/18 | Budget Year +2 2018/19 | Forecast 2019/20 | Forecast 2020/21 | Forecast 2021/22 | Present value |
| Capital expenditure | 1 | | | | | | | |
| Vote 1 - Budget & Treasury Office | | 130 | 560 | 600 | | | | |
| Vote 2 - Civil Services | | 56,403 | 25,950 | 18,000 | | | | |
| Vote 3 - Community & Social Services | | 700 | 1,600 | – | | | | |
| Vote 4 - Corporate Services | | 1,150 | 70 | 70 | | | | |
| Vote 5 - Electricity | | 10,045 | 10,037 | 10,500 | | | | |
| Vote 6 - Executive & Council | | – | – | – | | | | |
| Vote 7 - Housing | | – | 200 | – | | | | |
| Vote 8 - Planning | | – | – | – | | | | |
| Vote 9 - Public Safety | | – | – | – | | | | |
| Vote 10 - Sport & Recreation | | 1,300 | 761 | 412 | | | | |
| Total Capital Expenditure | | 69,728 | 39,178 | 29,582 | – | – | – | – |
| Future operational costs by vote | 2 | | | | | | | |
| Vote 1 - Budget & Treasury Office | | | | | | | | |
| Vote 2 - Civil Services | | | | | | | | |
| Vote 3 - Community & Social Services | | | | | | | | |
| Vote 4 - Corporate Services | | | | | | | | |
| Vote 5 - Electricity | | | | | | | | |
| Vote 6 - Executive & Council | | | | | | | | |
| Vote 7 - Housing | | | | | | | | |
| Vote 8 - Planning | | | | | | | | |
| Vote 9 - Public Safety | | | | | | | | |
| Vote 10 - Sport & Recreation | | | | | | | | |
| Total future operational costs | | – | – | – | – | – | – | – |
| Future revenue by source | 3 | | | | | | | |
| Property rates | | | | | | | | |
| Property rates - penalties & collection charges | | | | | | | | |
| Service charges - electricity revenue | | | | | | | | |
| Service charges - water revenue | | | | | | | | |
| Service charges - sanitation revenue | | | | | | | | |
| Service charges - refuse revenue | | | | | | | | |
| Service charges - other | | | | | | | | |
| Rental of facilities and equipment | | | | | | | | |
| *List other revenues sources if applicable* | | | | | | | | |
| *List entity summary if applicable* | | | | | | | | |
| Total future revenue | | – | – | – | – | – | – | – |
| Net Financial Implications | | 69,728 | 39,178 | 29,582 | – | – | – | – |

WC022 Witzenberg - Supporting Table SA36 Consolidated detailed capital budget

| Municipal Vote/Capital project | Ref | Program/Project description | Project number | IDP Goal code | Individually Approved (Yes/No) | Asset Class | Asset Sub-Class | GPS co-ordinates | Total Project Estimate | Prior year outcomes | | 2016/17 Medium Term Revenue & Expenditure Framework | | | Project information | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | | | | Audited Outcome 2014/15 | Current Year 2015/16 Full Year Forecast | Budget Year 2016/17 | Budget Year +1 2017/18 | Budget Year +2 2018/19 | Ward location | New or renewal |
| R thousand | 4 | | | 2 | 6 | 3 | 3 | 5 | | | | | | | | |
| Parent municipality:<br>*List all capital projects grouped by Municipal Vote*<br>*Sort* | | | | | | | | | | | | | | | | |
| Budget & Treasury Office | | Insurance Replacements | 510200071 | | Yes | *OTHER* | *Other* | | | – | 70 | 50 | 50 | 50 | All | |
| Budget & Treasury Office | | New Servers For Scoa Implement | 510200081 | | Yes | *OTHER* | *Office equipment* | | | – | 5 | 80 | 260 | 300 | All | |
| Budget & Treasury Office | | Meter Reading Equipment | 510300061 | | Yes | *Other Assets* | *Computers - hardware/equipment* | | | – | 350 | | | | All | |
| Budget & Treasury Office | | Upgrading Of Cashier Offices | 510300071 | | Yes | *LAND & BUILDINGS* | *Other Land and Buildings* | | | – | – | – | 250 | 250 | All | |
| Budget & Treasury Office | | Forklift | 510500051 | | Yes | *Other Assets* | *Plant & equipment* | | | – | – | | | | All | |
| | | Fencing Cemetries Extensions | 520101301 | | Yes | *Community* | *Cemeteries* | | | – | 100 | | | | All | |
| | | Land For Housing | 520300031 | | Yes | *Other Assets* | *Other Land* | | | – | – | | | | All | |
| Housing | | Fencing Maple Park | 520300041 | | Yes | *OTHER* | *Security Measures* | | | – | – | – | 200 | – | 5 | |
| | | Book Detecting Systems | 520400121 | | Yes | | | | | 220 | 800 | | | | ALL | |
| | | New Furniture | 520400141 | | Yes | *Other Assets* | *Furniture and other office equipment* | | | 62 | 71 | | | | All | |
| | | New Furniture | 520400191 | | Yes | | | | | – | 125 | | | | All | |
| | | Building Upgrade | 520400211 | | Yes | | | | | – | – | | | | 3 | |
| | | Op Die Berg Mobile Unit | 520400221 | | Yes | | | | | – | 250 | | | | 9 | |
| | | Brandbestrydings Toerusting | 520500051 | | Yes | | | | | – | 50 | | | | All | |
| | | Vehicle Replacement Programme | 520500061 | | Yes | | | | | – | 3,000 | | | | All | |
| | | Plant & Equipment | 520500071 | | Yes | | | | | – | 19 | | | | All | |
| | | Radio Communication Equipment | 520500081 | | Yes | | | | | – | 580 | | | | All | |
| Sport & Recreation | | Furniture & Equipment | 520600041 | | Yes | *OTHER* | *Other* | | | – | – | – | 100 | – | All | |
| Sport & Recreation | | Plant & Equipment | 520600051 | | Yes | *OTHER* | *Other* | | | – | – | – | – | 220 | All | |
| Sport & Recreation | | Fence Around Trampolenes | 520600061 | | Yes | *OTHER* | *Security Measures* | | | – | – | – | 35 | – | 3 | |
| Sport & Recreation | | Wardrobes For 28 B Chalets + 2 | 520600071 | | Yes | *OTHER* | *Other* | | | – | – | – | – | 192 | 3 | |
| Sport & Recreation | | Fiberglass - Witzenville Swimm | 520600081 | | Yes | *COMMUNITY* | *Recreational Facilities* | | | – | – | – | 450 | – | 11 | |
| | | Equipment Upgrading | 520601371 | | Yes | | | | | 169 | 2,000 | | | | 3 | |
| Community & Social Services | | Replace Town Hall Floor Ceres | 521100081 | | Yes | *OTHER* | *Office equipment* | | | – | – | 300 | – | – | 3 | |
| Community & Social Services | | Replace Town Hall Floor Tulbag | 521100101 | | Yes | *LAND & BUILDINGS* | *Civic Land and Buildings* | | | – | – | 400 | – | – | 11 | |
| Community & Social Services | | Stadsaal Vloer Vervanging | 521100141 | | Yes | *LAND & BUILDINGS* | *Other Land and Buildings* | | | – | – | – | 1,600 | – | 3 | |
| | | Upgrading Community Halls And | 521102471 | | Yes | | | | | – | 5 | | | | All | |
| | | Parks Belguim Grant | 521860001 | | Yes | | | | | 94 | 373 | | | | All | |
| Sport & Recreation | | Plant & Equipment | 521901401 | | Yes | *OTHER* | *Other* | | | 61 | 83 | 300 | 176 | – | All | |
| | | Fire Arms | 522000051 | | Yes | | | | | – | 100 | | | | All | |
| | | Vehicle Replacement Program | 522000071 | | Yes | | | | | – | 670 | | | | All | |
| | | Test Centre | 522000091 | | Yes | | | | | – | 1,426 | | | | All | |
| | | Upgrading Of Nktaba Centre - O | 522200031 | | Yes | | | | | 19 | 625 | | | | 9 | |
| | | It Equipment - Belguim Grant | 522200041 | | Yes | | | | | – | 140 | | | | All | |
| Sport & Recreation | | Extension Of Sport Facility - | 522300031 | | Yes | *COMMUNITY* | *Sportsfields* | | | – | 147 | 500 | – | – | All | |
| Sport & Recreation | | Swimming Pool Re-fibreglass Mo | 522401571 | | Yes | *COMMUNITY* | *Recreational Facilities* | | | – | – | 500 | – | – | 5 | |
| Corporate Services | | Office Furniture - Witzenberg | 530100011 | | Yes | *OTHER* | *Office equipment* | | | 293 | 150 | 150 | – | – | All | |
| Corporate Services | | Upgrading Of Polo Cross Hall | 530250001 | | Yes | *COMMUNITY* | *Civic Land and Buildings* | | | – | 74 | 1,000 | – | – | 1 | |
| | | It Equipment | 530401631 | | Yes | | | | | 254 | 89 | | | | All | |
| | | Microsoft Lisences | 530470001 | | Yes | | | | | – | 200 | | | | All | |
| Corporate Services | | Signage & Billboards | 531200061 | | Yes | *OTHER* | *Other* | | | – | – | – | 70 | 70 | All | |
| | | Security Fence: Wolseley Store | 540500021 | | Yes | | | | | – | 100 | | | | 7 | |
| | | Vehicle Replacement Programme | 540500071 | | Yes | | | | | – | 350 | | | | All | |
| Electricity | | Tulbagh-streetlight-streetligh | 540501841 | | Yes | *INFRASTRUCTURE* | *Electricity Reticulation* | | | 919 | 4,000 | 5,000 | 6,000 | 7,000 | All | |
| Electricity | | Professional Fees Rural Develo | 540590001 | | Yes | *INFRASTRUCTURE* | *Electricity Reticulation* | | | 895 | 900 | 1,300 | 400 | – | All | |
| Electricity | | Streetlights | 540700111 | | Yes | *INFRASTRUCTURE* | *Street Lighting* | | | – | 897 | 800 | 1,000 | 2,000 | All | |
| Electricity | | Housing Projects Streetlights | 540700121 | | Yes | *INFRASTRUCTURE* | *Street Lighting* | | | – | – | 250 | – | – | All | |
| Electricity | | 11 Kv Breakers 5 Wolseley (voo | 540800021 | | Yes | *INFRASTRUCTURE* | *Electricity Reticulation* | | | 201 | 800 | 1,000 | 1,000 | 1,500 | 7 | |
| Electricity | | Replace 4x4 Ldv's (3) | 540800051 | | Yes | *OTHER* | *Other motor vehicles* | | | – | – | – | 1,600 | – | All | |
| Electricity | | 11 Kv Ring Supply Stanlet/rand | 540800071 | | Yes | *INFRASTRUCTURE* | *Electricity Reticulation* | | | – | – | 1,500 | – | – | 5 | |
| Electricity | | Tools & Equipment | 540820001 | | Yes | *OTHER* | *Other* | | | 240 | 360 | 160 | – | – | All | |
| Electricity | | Kenwood Nexedge Repeaters | 540920001 | | Yes | *OTHER* | *Office equipment* | | | 370 | 30 | 35 | 37 | – | All | |
| | | Bella Vista Sanitation | 541100041 | | Yes | | | | | 2,462 | 419 | | | | 6 | |
| | | Vredebes Housing Sanitation | 541100051 | | Yes | | | | | 931 | 6,199 | | | | All | |
| Civil Services | | Bulk Sewer Bella Vista | 541100061 | | Yes | *INFRASTRUCTURE* | *Sewerage Purification & Reticu* | | | 1,688 | 2,130 | 4,355 | – | – | 6 | |
| | | Toilets For Informal Settlemen | 541100091 | | Yes | | | | | 411 | 10 | | | | All | |

WC022 Witzenberg - Supporting Table SA36 Consolidated detailed capital budget

| Municipal Vote/Capital project | Ref | Program/Project description | Project number | IDP Goal code | Individually Approved (Yes/No) | Asset Class | Asset Sub-Class | GPS co-ordinates | Total Project Estimate | Prior year outcomes | | 2016/17 Medium Term Revenue & Expenditure Framework | | | Project information | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| R thousand | 4 | | | 2 | 6 | 3 | 3 | 5 | | Audited Outcome 2014/15 | Current Year 2015/16 Full Year Forecast | Budget Year 2016/17 | Budget Year +1 2017/18 | Budget Year +2 2018/19 | Ward location | New or renewal |
| | | Ceres Vredebes New Bulk Sanita | 541100111 | | Yes | | | | | – | 3,149 | | | | 1 | |
| Civil Services | | Vehicle Replacement Programme | 541100191 | | Yes | *OTHER* | *Other motor vehicles* | | | – | – | – | 1,000 | – | All | |
| Civil Services | | Ceres: Bella Vista New Bulk Se | 541100201 | | Yes | *INFRASTRUCTURE* | *Sewerage Purification & Reticu* | | | – | – | 2,000 | – | – | 6 | |
| Civil Services | | Sewer Pumps-replacement | 541101321 | | Yes | *INFRASTRUCTURE* | *Sewerage Purification & Reticu* | | | – | 300 | 300 | – | – | All | |
| Civil Services | | Sewer Network Replacement | 541105061 | | Yes | *INFRASTRUCTURE* | *Sewerage Purification & Reticu* | | | – | 725 | 1,523 | – | – | All | |
| Civil Services | | Tools & Equipment | 541120001 | | Yes | *OTHER* | *Other* | | | – | 100 | 100 | – | – | All | |
| | | Prof Fees Rural Development Projects | 541120161 | | Yes | | | | | 805 | 259 | | | | All | |
| Civil Services | | Vredebes Bulk Sanitation | 541190001 | | Yes | *INFRASTRUCTURE* | *Sewerage Purification & Reticu* | | | 2,295 | 6,690 | 5,000 | – | – | 1 | |
| | | Bella Vista Storm Water | 541300061 | | Yes | | | | | 1,357 | 419 | | | | 6 | |
| | | Vredebes Housing Stormwater | 541300071 | | Yes | | | | | 931 | 6,199 | | | | 1 | |
| Civil Services | | Bella Vista : Bulk Storm Wate | 541300091 | | Yes | *INFRASTRUCTURE* | *Roads, Pavements, Bridges & So* | | | – | 1,800 | 100 | – | – | 6 | |
| Civil Services | | Network - Storm Water Upgradin | 541300131 | | Yes | *INFRASTRUCTURE* | *Roads, Pavements, Bridges & So* | | | – | 150 | 200 | 220 | – | All | |
| | | Prof Fees For Rural Dev Projects | 541390001 | | Yes | | | | | 96 | 200 | | | | All | |
| Civil Services | | Traffic Calming | 541400111 | | Yes | *INFRASTRUCTURE* | *Roads, Pavements, Bridges & So* | | | – | 196 | 220 | 250 | – | All | |
| | | Bella Vista Roads | 541400131 | | Yes | | | | | 7,487 | 419 | | | | 6 | |
| | | Vredebes Housing Roads | 541400161 | | Yes | | | | | 931 | 6,199 | | | | 1 | |
| | | Skoonvlei Upgrading Of Roads | 541400191 | | Yes | | | | | 239 | – | | | | 6 | |
| | | Vehicle Replacement Programme | 541400201 | | Yes | | | | | – | 230 | | | | All | |
| | | Jackhammers | 541400211 | | Yes | | | | | – | 84 | | | | All | |
| | | Bridge Odb | 541400251 | | Yes | | | | | – | 100 | | | | 9 | |
| Civil Services | | Vredebes Bulk Roads | 541400261 | | Yes | *INFRASTRUCTURE* | *Roads, Pavements, Bridges & So* | | | – | – | – | 7,190 | 18,000 | 1 | |
| Civil Services | | Side Walks - Op-die-berg | 541400271 | | Yes | *INFRASTRUCTURE* | *Roads, Pavements, Bridges & So* | | | – | – | 500 | – | – | 9 | |
| Civil Services | | Network-street | 541401291 | | Yes | *INFRASTRUCTURE* | *Roads, Pavements, Bridges & So* | | | – | 3,000 | 3,000 | – | – | All | |
| Civil Services | | Equipment | 541401501 | | Yes | *OTHER* | *Other* | | | – | – | 600 | – | – | All | |
| Civil Services | | Prof Fees For Rural Dev Projec | 541403891 | | Yes | *INFRASTRUCTURE* | *Roads, Pavements, Bridges & So* | | | 628 | 500 | 600 | – | – | All | |
| | | Vehicle Replacement Programme | 541600021 | | Yes | | | | | – | 1,540 | | | | All | |
| | | Upgrade Wolseley Landfill Site | 541700021 | | Yes | | | | | – | 500 | | | | 7 | |
| Civil Services | | Vehicle Replacement Programme | 541700041 | | Yes | *OTHER* | *Other motor vehicles* | | | – | – | 2,300 | – | – | All | |
| Civil Services | | Refuse Bins | 541700051 | | Yes | *OTHER* | *Other* | | | – | – | 500 | – | – | All | |
| | | Bella Vista Water | 541900061 | | Yes | | | | | 1,256 | 419 | | | | 6 | |
| | | Vredebes Housing Water | 541900071 | | Yes | | | | | 931 | 6,199 | | | | 1 | |
| | | Bulk Water Pine Valey | 541900081 | | Yes | | | | | 1,442 | 2,662 | | | | 7 | |
| Civil Services | | Ceres: Bella Vista Bulk Water | 541900091 | | Yes | *INFRASTRUCTURE* | *Water Reservoirs & Reticulatio* | | | – | – | 4,483 | 5,500 | – | 6 | |
| | | Bulk Water Pine Valley (own Contribution) | 541900141 | | Yes | | | | | 240 | 800 | | | | 7 | |
| | | Replace Water Meters | 541900171 | | Yes | | | | | 116 | 145 | | | | All | |
| Civil Services | | Prepaid Water Meters | 541900201 | | Yes | *INFRASTRUCTURE* | *Electricity Reticulation* | | | – | – | 2,500 | 1,000 | – | All | |
| Civil Services | | Infrastructure Management Syst | 541900231 | | Yes | *OTHER* | *Other motor vehicles* | | | – | – | 300 | 300 | – | All | |
| | | Drought Relief | 541900251 | | Yes | | | | | – | 100 | | | | 11 | |
| | | Draught Relief (dept Of Lg) | 541900261 | | Yes | | | | | – | 1,100 | | | | 11 | |
| | | Infrastructure Management Syst | 541900271 | | Yes | | | | | – | 120 | | | | All | |
| Civil Services | | Ceres: Bella Vista New Bulk Wa | 541900281 | | Yes | *INFRASTRUCTURE* | *Water Reservoirs & Reticulatio* | | | – | – | – | 1,500 | – | 6 | |
| Civil Services | | Ceres: Vredebes New Bulk Water | 541900291 | | Yes | *INFRASTRUCTURE* | *Water Reservoirs & Reticulatio* | | | – | – | – | 1,500 | – | 1 | |
| Civil Services | | Tulbagh Dam | 541900301 | | Yes | *INFRASTRUCTURE* | *Water Reservoirs & Reticulatio* | | | – | – | 24,422 | 490 | – | 11 | |
| Civil Services | | Network- Water Pipes & Valve R | 541901371 | | Yes | *INFRASTRUCTURE* | *Water Reservoirs & Reticulatio* | | | – | 1,100 | 300 | – | – | All | |
| Civil Services | | Vredebes Bulk Water Supply | 541903801 | | Yes | *INFRASTRUCTURE* | *Water Reservoirs & Reticulatio* | | | 8,909 | 4,800 | 3,000 | 7,000 | – | 1 | |
| Civil Services | | Tools & Equipment- New | 541920001 | | Yes | *OTHER* | *Other* | | | – | – | 100 | – | – | All | |
| | | | 510200041 | | | | | | | 118 | | | | | | |
| | | | 520400681 | | | | | | | 11 | | | | | | |
| | | | 520490001 | | | | | | | 1,648 | | | | | | |
| | | | 520501361 | | | | | | | 37 | | | | | | |
| | | | 521100111 | | | | | | | 3,461 | | | | | | |
| | | | 521100121 | | | | | | | 137 | | | | | | |
| | | | 521100131 | | | | | | | 412 | | | | | | |
| | | | 521400331 | | | | | | | 88 | | | | | | |
| | | | 521902161 | | | | | | | 780 | | | | | | |
| | | | 522370001 | | | | | | | 1,302 | | | | | | |
| | | | 540500031 | | | | | | | 855 | | | | | | |
| | | | 540801981 | | | | | | | 192 | | | | | | |

WC022 Witzenberg - Supporting Table SA36 Consolidated detailed capital budget

| Municipal Vote/Capital project | Ref | Program/Project description | Project number | IDP Goal code | Individually Approved (Yes/No) | Asset Class | Asset Sub-Class | GPS co-ordinates | Total Project Estimate | Prior year outcomes | | 2016/17 Medium Term Revenue & Expenditure Framework | | | Project information | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| R thousand | 4 | | | 2 | 6 | 3 | 3 | 5 | | Audited Outcome 2014/15 | Current Year 2015/16 Full Year Forecast | Budget Year 2016/17 | Budget Year +1 2017/18 | Budget Year +2 2018/19 | Ward location | New or renewal |
| | | | 540806411 | | | | | | | 281 | | | | | | |
| | | | 541100031 | | | | | | | 4,123 | | | | | | |
| | | | 541100101 | | | | | | | 275 | | | | | | |
| | | | 541102651 | | | | | | | 2,754 | | | | | | |
| | | | 541,180,001 | | | | | | | 2,864 | | | | | | |
| | | | 541,200,031 | | | | | | | 33 | | | | | | |
| | | | 541,300,051 | | | | | | | 1,031 | | | | | | |
| | | | 541,400,121 | | | | | | | 3,186 | | | | | | |
| | | | 541,400,181 | | | | | | | 581 | | | | | | |
| | | | 541,900,161 | | | | | | | 993 | | | | | | |
| | | | 541,901,051 | | | | | | | 309 | | | | | | |
| | | | 541,909,131 | | | | | | | 573 | | | | | | |
| | | | 542,000,011 | | | | | | | 14 | | | | | | |
| | | | 541,900,051 | | | | | | | 1,031 | | | | | | |
| Total Capital expenditure | | | | | | | | | | 64,040 | 77,902 | 69,728 | 39,178 | 29,582 | | |

WC022 Witzenberg - Supporting Table SA37 Consolidated projects delayed from previous financial year/s

| Municipal Vote/Capital project<br>R thousand | Ref.<br>1,2 | Project name | Project number | Asset Class<br>3 | Asset Sub-Class<br>3 | GPS co-ordinates<br>4 | Previous target year to complete | Current Year 2015/16 | | 2016/17 Medium Term Revenue & Expenditure Framework | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | Year | Original Budget | Full Year Forecast | Budget Year 2016/17 | Budget Year +1 2017/18 | Budget Year +2 2018/19 |
| Parent municipality: | | | | | | | | | | | | |
| *List all capital projects grouped by Municipal Vote* | | | | *Examples* | *Examples* | | | | | | | |
| Electricity | | Professional Fees Rural Develo | | *INFRASTRUCTURE* | *Electricity Reticulation* | | 2015 | | | 1,300 | 400 | |
| Entities: | | | | | | | | | | | | |
| *List all capital projects grouped by Municipal Entity* | | | | | | | | | | | | |
| *Entity Name* | | | | | | | | | | | | |
| *Project name* | | | | | | | | | | | | |

*References*

*1. List all projects with planned completion dates in current year that have been re-budgeted in the MTREF*

*2. Refer MFMA s30*

*3. As per Table SA34*

4. Correct to seconds. Provide a logical starting point on networked infrastructure.



NATIONAL TREASURY

MFMA Circular No. 79

Municipal Finance Management Act No. 56 of 2003

# Municipal Budget Circular for the 2016/17 MTREF

## CONTENTS

# Introduction

The budget circular is compiled annually to guide municipalities on how to prepare their budget inputs. This circular is a follow-up to the MFMA Budget Circular No.78 that focused on the preparation of the 2016/17 Medium Term Revenue and Expenditure Framework (MTREF). This guidance includes national policy imperatives that should be accommodated and other relevant information. The circular provides a summary of South Africa's economic outlook, inflationary targets, financial management issues and specific reference on how to give effect to National Treasury's Municipal Budget and Reporting Regulations (MBRR). The key focus of this circular is the impact of the date of the 2016 Local Government Elections on municipalities affected by re-demarcations and the changes to the local government grant allocations.

# 1. 2016 Local Government Elections and the budget process

## 1.1 Impact of Local Government Elections on demarcation changes

The date of the 2016 local government elections has not yet been declared, which means that it is also not yet known when the new demarcations will come into effect. The re-demarcation could take place before or after the start of the 2016/17 municipal financial year, which begins on 01 July 2016.

Allocations published in the 2016 Division of Revenue Bill are based on the new municipal boundaries because these new demarcations will be in effect for the majority of the 2016/17 municipal financial year. The following guidance was provided in the MFMA Budget Circular No. 78:

If the elections are held before 01 July 2016, merging municipalities will be expected to:
- Compile individual budgets for the 2016/17 MTREF and work as a team with other affected municipalities on the planning and technical processes in compiling the consolidated budget for the newly demarcated municipality; and
- Complete the remaining weeks of the financial year on their existing budget structures (and existing demarcations). The allocations published in the 2016 Division of Revenue Bill will then be transferred to the re-demarcated municipalities from 01 July 2016.

However, additional clauses have been added to section 38 of the 2016 Division of Revenue Bill to enable the National Treasury to gazette revised allocations if the elections take place after 01 July 2016.

If elections are held after 01 July 2016, the following is expected:
- Revised allocations to be transferred to the current 278 municipalities for the period between 01 July 2016 and the date of the elections (when the re-demarcated municipal boundaries will come into effect);
- The remaining allocations will be transferred to the re-demarcated municipalities after the elections;
- Merging municipalities to compile individual budgets for the 2016/17 MTREF and work as a team with other affected municipalities on the planning and technical processes in compiling the consolidated budget for the newly demarcated municipality; and
- Municipalities to implement the individual budgets until the new re-demarcations come into effect.

In areas affected by major re-demarcations the focus of the budget process for the 2016/17 MTREF should be on preparing the budget of the new municipalities that will come into effect

on the date of the 2016 local government elections. Public consultations and decisions regarding tariffs and spending priorities should be focused on how these new institutions will be funded and deliver services. As elections must be held by mid-August (in terms of the requirements of section 24 of the Municipal Structures Act) these new municipalities will be responsible for delivering services for the majority of the 2016/17 financial year and over the rest of the medium term period. Preparation of these budget documents should be led by the Change Management Committee established to manage the implications of re-demarcations in each area.

The councils of the pre-election municipalities affected by the boundary change must jointly consider the budget for the new municipality to be established to ensure that all the issues are addressed e.g. budget related policies. The draft budget prepared by the Change Management Committee and agreed to by the pre-election councils should then be adopted by the newly elected council as soon as possible after it is constituted. If there are changes to be made, they must be considered during the 2016/17 adjustments budget or the 2017/18 MTREF.

Municipalities that will be merged or disestablished on the date of the local government elections must also prepare 2016/17 MTREF budgets for their existing municipality. If the election is held after 01 July then expenditure and the collection of revenue will be done in terms of this budget until the budget of the new council is adopted. The budgets that these municipalities prepare must be aligned to the budget for the new municipality described above.

If two municipalities are merging then the total of the transfers they budget to receive should be equal to the total allocated to the new municipality in the 2016 Division of Revenue Bill. Municipalities can use the proportion of funds allocated to each municipality in terms of the 2015 Division of Revenue Act as a guide to how to apportion 2016/17 MTEF allocations between the existing municipalities. For example, if municipality 1 and municipality 2 are merging to form municipality 3 and municipality 1 received an equitable share twice as large as municipality 2 in 2015/16, then municipality 1 should prepare a 2016/17 MTREF budget based on receiving 66.6 per cent of the equitable share allocation published for municipality 3 in the 2016 Division of Revenue Bill.

If the local government election date is after 01 July 2016, National Treasury will gazette how much will be transferred to each pre-election municipality for the period between 01 July 2016 and Election Day. In terms of the requirements and process set out in section 38 of the 2016 Division of Revenue Bill, this gazette will be issued within 2 weeks after the election date is announced or the Bill is enacted (whichever date is later).

The changes to municipal boundaries result in some significant changes to municipal allocations in 2016/17. To cushion the impact of these changes, all municipalities will receive at least 95 per cent of the equitable share formula allocation indicatively allocated to them in 2016/17 in the 2015 Division of Revenue Act. For merged municipalities, this guarantee will be based on the sum of the equitable share allocations to the previously separate municipalities. In cases where a municipality has been split, the guarantee is applied to an area's share of the former municipality's equitable share, based on its portion of the population in the former municipality.

The role of the Change Management Committee is critical in ensuring that budget policies for the newly demarcated municipalities are developed. The MECs for local government have issued provincial gazettes in terms of section 14 of the Municipal Structures Act, 1998 (Act No 117 of 1998)(LGMSA) detailing the transitional process for municipalities affected by re-demarcations.

# 2. The South African economy and inflation targets

The 2016 Budget Review notes that since the tabling of the Medium Term Budget Policy Statement (MTBPS) in October 2015 the global economic crisis has deepened, exposing the depth of South Africa's external vulnerabilities and the internal constraints that limit its potential for growth. Global conditions have exposed South Africa's own economic weaknesses, with projected GDP growth revised down to 0.9 per cent for 2016 improving gradually to 1.7 per cent in 2017 and 2.4 per cent in 2018.

The weaker outlook is as a result of lower commodity prices, higher borrowing costs, drought and diminished business and consumer confidence. Constrained electricity supply continues to limit growth and deter fixed investment. Exchange rate depreciation is contributing to a higher inflation outlook during 2016.

These factors are expected to ease over the medium term. An upturn in global trade and investment, improved policy certainty, recovering consumer and business confidence, and greater availability and reliability of electricity in the outer years should support stronger growth.

Job creation remains one of the most pressing concerns for the economy. Headline employment grew by 3.7 per cent in the first three quarters of 2015. According to Statistics South Africa, 19 000 jobs were created in the formal sector and 273 000 in the informal sector in the first three quarters of 2015. The unemployment rate stood at 25.5 per cent in the third quarter of 2015, with the number of South Africans categorised as long-term unemployed 5.7 per cent higher than in 2014.

Higher inflation and weaker employment growth will impact on the ability of all municipalities to generate and collect revenue on services, to keep expenditures within budgeted allocations, and to borrow to fund capital expenditure programmes at affordable rates. Therefore it is critical for municipalities to review how they conduct their business to ensure value for money is obtained in all their expenditures, that revenue administration systems are operating effectively, that borrowing programmes are realistic, and that creditors (including bulk service providers) continue to be paid timeously and in full.

Municipalities must take the following macro-economic forecasts into consideration when preparing their 2016/17 budgets and MTREF.

**Table 1: Macroeconomic performance and projections, 2014/15 – 2018/19**

| **Fiscal year** | **2014/15** | **2015/16** | **2016/17** | **2017/18** | **2018/19** |
|---|---|---|---|---|---|
| | **Actual** | **Estimate** | | **Forecast** | |
| **CPI Inflation** | 5.6% | 5.4% | 6.6% | 6.2% | 5.9% |
| **Real GDP growth** | 1.6% | 0.9% | 1.2% | 1.9% | 2.5% |

*Source: 2016 Budget Review*

*Note: the fiscal year referred to is the national fiscal year (April to March) which is more closely aligned to the municipal fiscal year (July to June) than the calendar year inflation.*

# 3. Key focus areas for the 2016/17 budget process

## 3.1 Local government conditional grants and additional allocations

The purpose of the conditional grants is to deliver on national government priorities relating to service delivery. Additional funding is allocated in the form of unconditional allocations such as the equitable share and the sharing of the general fuel levy. The main purpose of the equitable share is to fund the provision of free basic services to the poor.

Over the 2016 MTEF period, R339.6 billion will be transferred directly to local government and a further R22.9 billion has been allocated to indirect grants. Direct transfers to local government over the 2016 MTEF period account for 9.1 per cent of national government's non-interest expenditure. The total spending on local government increases to 9.8 per cent of national non-interest expenditure when indirect transfers are added.

Direct transfers to local government grow at an annual average rate of 6.8 per cent over the 2016 MTEF period. Transfers to local government tabled in the 2016 MTEF have been reduced to make funding available for other government priorities. Over the MTEF period, local government allocations decrease by R967 million. Despite these reductions, total allocations to local government still grow at an annual average rate of 6.7 per cent over the MTEF period.

| Municipalities are reminded that all allocations included in the budgets must correspond to the allocations listed in the Division of Revenue Bill. All the budget documentation can be located on the National Treasury website by clicking on the link below: http://www.treasury.gov.za/documents/national%20budget/2016/ |
|---|

***Changes to local government allocations***

- The *local government equitable share* - the 2016 budget reduces the baseline allocation by R300 million, or 0.6 per cent, in 2016/17. In 2017/18 and 2018/19, R1.5 billion and R3 billion are added respectively to offset the rising costs of basic services. These amounts revise downwards the 2015 MTBPS medium-term projection of an additional R6 billion. This change is as a result of government's reprioritisation of expenditure.

- The *municipal demarcation transition grant* allocation – a total of R409.3 million has been allocated in 2016/17 and 2017/18 to fund the changes in municipal boundaries in affected municipalities.

- The *municipal systems improvement grant* has been reconfigured as an indirect grant from 2016/17 to help poorly performing municipalities with revenue collection, performance management and record keeping. Regional management support will also be provided to groups of municipalities facing common institutional weaknesses.

- A total of R350 million is added to the *bucket eradication programme grant* in 2016/17 to complete the eradication of bucket sanitation systems in formal residential areas. The *urban settlements development grant,* the *human settlements development grant* and the *municipal infrastructure grant* will continue to fund the upgrade of sanitation in informal settlements through various projects focused on improving these areas. An amount of R155 million is also reprioritised into the *regional bulk infrastructure grant*.

- There is also a small shift of funds from the *municipal infrastructure grant* to the *urban settlements development grant* to account for the absorption of Naledi Local Municipality (which receives the *municipal infrastructure grant*) into Mangaung Metropolitan Municipality (which receives the *urban settlements development grant*).

***Reforms to local government infrastructure grants***

The National Treasury, in collaboration with the Department of Cooperative Governance, the Department of Planning, Monitoring and Evaluation, SALGA and the FFC, has reviewed the system of local government infrastructure grants. Following an intergovernmental review of the local government infrastructure grant system, significant changes are being made to the way these grants are structured. The changes include:

- Allowing municipalities to use conditional grant funds to repair and refurbish existing infrastructure. Spending of grant funds on refurbishment should be focused on infrastructure serving the poor and does not remove the responsibility of municipalities to fund routine maintenance from the equitable share and own revenues. This will improve services and secure future revenue streams.

- Reducing the number of water and sanitation grants from four to two by merging of the previous *municipal water infrastructure grant*, the *water services operating subsidy grant* and the *rural household infrastructure grant* to create a new *water services infrastructure grant*. The regional bulk infrastructure grant is to fund large bulk-water and sanitation projects, and the water services infrastructure grant is to fund construction and refurbishment of reticulation schemes and on-site services in rural municipalities.

- A new formula to allocate the R6 billion per year set aside to upgrade public transport in 13 cities. The previous system incentivised cities to plan overly expensive systems in the hope of receiving more funding. The new formula provides greater certainty about the long-term support government will provide, and allows cities to plan affordable and sustainable infrastructure upgrades.

## 4. Revenue management

National Treasury continues to encourage municipalities to keep increases in property rates, tariffs for trading services and charges for other municipal own revenue sources within the parameters of the country's inflation rate. Furthermore, municipalities must adopt a tariff setting methodology that achieves an appropriate balance between the interests of poor households and other customers while ensuring financial sustainability of the municipality. Demand management is becoming increasingly necessary as the country faces water shortages and an unstable electricity supply. The approach to tariff setting should consider all these factors and strive to achieve an equitable balance.

It is anticipated that the cost of providing municipal services will grow at a faster rate than the transfers from national government. Resource scarcity will most likely increase the cost of bulk purchases in respect of water and electricity beyond the country's inflationary targets.

Furthermore, providing for free basic services in the case of poorer households must be carefully considered and, where some municipalities have opted to provide this benefit to ALL households, this may not be financially sustainable in the long-term. Where appropriate, a municipality should re-evaluate the costs and benefits of universal or targeted provision of free basic services subsidies, in order to protect their delivery to poor households in particular. At no point should the provision of these subsidies remove resources from programmes that will expand access to infrastructure services for presently un-served households.

Where municipalities do not have an adequate revenue base and where municipalities face a combination of challenges such as resource scarcity, high unemployment and slower than average economic growth, an aggressive approach to curbing non-core spending and improving operational efficiencies is strongly advised.

### 4.1 Tariff setting

There are several tools available and methodologies employed to determine the appropriate tariffs for water and electricity services. Municipalities may favour different approaches but the principles of tariff setting should be consistently applied.

Municipalities should consider the following practicalities when setting tariffs:

- Costs of bulk purchases and the fluctuation in the seasonal cost thereof;
- Consumption patterns to enable better demand planning and management; and
- In the event that municipalities have been under recovering costs, embark on a process to correct their tariff structures over a reasonable time period so that cost reflective tariffs are achieved.

The tariff setting process is reliant on sound baseline information such as the number of properties within the municipal area of jurisdiction, the values of these properties, the number of households identified as indigent or poor, the consumption patterns in respect of basic services and the growth patterns within the various geographic areas.

### 4.2 Eskom bulk tariff increases

In terms of the Multi Year Price Determination (MYPD) for Eskom's tariffs approved by the National Energy Regulator of South Africa (NERSA), a tariff increase of 9.4 per cent has been approved for the 2016/17 financial year. However NERSA has not yet approved and published guidelines on municipal electricity price increase for the 2016/17 financial year.

Municipalities are urged to examine the cost structure of providing electricity services and to apply to NERSA for electricity tariff increases that reflect the total cost of providing the service so that they work towards achieving financial sustainability.

## 5. Funding choices and management issues

Municipalities should carefully consider the costs associated with service delivery while keeping in mind affordability and inflation when setting revenue raising measures. Once again, approving tariffs that are far below levels representing the cost of providing the services would negatively impact on the financial sustainability of municipalities.

### 5.1 Employee related costs

The South African Local Government Bargaining Council recently entered into a three-year *Salary and Wage Collective Agreement* for the period 01 July 2015 to 30 June 2018. The agreement reached is as follows:

- *2015/16 Financial Year – 7 per cent*
- *2016/17 Financial Year – average CPI (Feb 2015 – Jan 2016) + 1 per cent*
- *2017/18 Financial Year – average CPI (Feb 2016 – Jan 2017) + 1 per cent*

Municipalities are advised to use this Salary and Wage Agreement preparing their 2016/17 MTREF budgets.

### 5.2 Remuneration of councilors

Municipalities are advised to budget for the actual costs approved in accordance with the gazette on the Remuneration of Public Office Bearers Act: Determination of Upper Limits of Salaries, Allowances and Benefits of different members of municipal councils published on 21 December 2015 by the Department of Cooperative Governance.

### 5.3 Cost containment measures

In the 2016 State of the Nation Address by the President, the cost containment measures announced by the Minister of Finance in 2013 were re-emphasised. It was highlighted that excessive and wasteful expenditure has been reduced, but there is still more to be done to cut

wastage. In addition the President announced some new measures which include, amongst others:

- Curtailment of overseas trips and the submission of strong motivations by those requesting permission to travel i.e. the benefit to the country needs to be proved; and
- Institution of further restrictions on conferences, catering, entertainment and social functions.

The Minister of Finance announced further measures in his budget speech on 24 February 2016. The Mayors of municipalities were urged to join in eliminating wasteful expenditure in government.

The advice provided in MFMA Budget Circular (No. 58, 66, 70, 72, 74 and 75) on cost containment measures and elimination of non-priority spending is still applicable to municipalities. A separate MFMA Circular will be issued on cost containment measures. In addition National Treasury is firstly in a process of reviewing the National Treasury instruction on cost containment measures which was issued to accounting officers of departments and secondly, determining its applicability to local government. Once the process has been concluded, a Regulation on cost containment measures applicable to local government will be issued.

Municipalities were advised in MFMA Circular No. 70 to align their budgeting policies to the cost containment measures to the extent possible as approved by Cabinet in 2013. Municipalities are requested to table the cost containment measures in council and to submit evidence thereof to the National and Provincial Treasuries together with the budget documentation in terms of the MFMA.

### 5.4 2016/17 MTREF budget assessment

The National Treasury has continuously advised municipalities in previous budget circulars on financial management issues to be considered when compiling budgets. The 2016/17 MTREF budget assessment will critically consider the following:

- Cost reflective tariffs;
- Appropriateness of budget assumptions;
- Provision for asset renewal and maintenance;
- Credibility and level of funding of the budget (funded or not funded); and
- Alignment of the budgets to municipality's plans.

Therefore municipalities must ensure that their 2016/17 MTREF addresses the items listed above and further submit the methodology applied in setting tariffs when submitting budget documentation to the National Treasury in terms of the MFMA.

## 6. Conditional Grant Transfers to Municipalities

### 6.1 Overspending of conditional grants

Expenses incurred against conditional grants should be made in line with the allocations stated in the Division of Revenue Act (DoRA) as required by the Municipal Budget and Reporting Regulations (MBRR) in supporting tables SA 18 and 19. Municipalities must therefore adopt their annual budget in line with the allocations made in the DoRA.

In instances where municipalities overspent against their budgeted programmes, own revenue source should be used against such expenditure items. This implies that a debtor cannot be raised against the transferring national officer's future allocations.

### 6.2 Criteria for the rollover of conditional grant funds

The criteria published in MFMA Budget Circular No. 75 are still applicable when considering rollover requests. Municipalities must submit the required information or application to National Treasury by 31 August 2016, if not, the application will not be considered.

When considering rollover requests from municipalities, all unspent cash backed grants should be classified only as “Cash and cash equivalents”. This number must also reconcile with the cash flow statements. All conditional grants must be spent in line with the conditions for which they are set for. They must not be invested.

### 6.3 Payment procedure on conditional grants

Conditional grants are paid in line with the approved payment schedule and are captured and authorised three days in advance. These payments include revised payment schedules, amended payment schedules, and withheld payments and rollovers credit payments.

## 7. The Municipal Budget and Reporting Regulations

National Treasury has released Version 2.8 of Schedule A1 (the Excel Formats). This version incorporates minor changes (see Annexure A). Therefore **ALL** municipalities **MUST** use this version for the preparation of their 2016/17 Budget and MTREF.
Download Version 2.8 of Schedule A1 by clicking HERE

The Municipal Budget and Reporting Regulations, formats and associated guides are available on National Treasury’s website at:
http://mfma.treasury.gov.za/RegulationsandGazettes/Pages/default.aspx

### 7.1 Assistance with the compilation of budgets

If municipalities require advice with the compilation of their respective budgets, specifically the budget documents or Schedule A1, they should direct their enquiries to their respective provincial treasuries or to the following National Treasury official as follows:

| | Responsible NT officials | Tel. No. | Email |
|---|---|---|---|
| Eastern Cape | Templeton Phogole<br>Matjatji Mashoeshoe | 012-315 5044<br>012-315 6567 | Templeton.Phogole@treasury.gov.za<br>Matjatji.Mashoeshoe@treasury.gov.za |
| Free State | Vincent Malepa<br>Cethekile Moshane<br>Katlego Mabiletsa | 012-315 5539<br>012-315 5079<br>012-395 6742 | Vincent.Malepa@treasury.gov.za<br>Cethekile.moshane@treasury.gov.za<br>Katlego.Mabiletsa@treasury.gov.za |
| Gauteng | Kgomotso Baloyi<br>Nomxolisi Mawulana | 012-315 5866<br>012-315 5460 | Kgomotso.Baloyi@treasury.gov.za<br>Nomxolisi.Mawulana@treasury.gov.za |
| KwaZulu-Natal | Bernard Mokgabodi<br>Johan Botha | 012-315 5936<br>012-315 5171 | Bernard.Mokgabodi@treasury.gov.za<br>Johan.Botha@treasury.gov.za |
| Limpopo | Una Rautenbach<br>Sifiso Mabaso | 012-315 5700<br>012-315 5952 | Una.Rautenbach@treasury.gov.za<br>Sifiso.Mabaso@treasury.gov.za |
| Mpumalanga | Jordan Maja<br>Anthony Moseki | 012-315 5663<br>012-315 5174 | Jordan.Maja@treasury.gov.za<br>Anthony.Moseki@treasury.gov.za |
| Northern Cape | Willem Voigt<br>Mandla Gilimani | 012-315 5830<br>012-315 5807 | Willem.Voigt@treasury.gov.za<br>Mandla.Gilimani@treasury.gov.za |
| North West | Sadesh Ramjathan | 012-315 5101 | Sadesh.Ramjathan@treasury.gov.za |

| | | | |
|---|---|---|---|
| | Makgabo Mabotja | 012-315 5156 | Makgabo.Mabotja@treasury.gov.za |
| Western Cape | Vuyo Mbunge<br>Kevin Bell | 012-315 5661<br>012-315 5725 | Vuyo.Mbunge@treasury.gov.za<br>Kevin.Bell@treasury.gov.za |
| Technical issues with Excel formats | Elsabe Rossouw | 012-315 5534 | lgdataqueries@treasury.gov.za |

National Treasury, together with the provincial treasuries, will undertake a compliance check and, where municipalities have not provided complete budget information, the municipal budgets will be returned to the mayors and municipal managers of the affected municipalities for the necessary corrections. Municipal managers are reminded that the annual budget must be accompanied by a 'quality certificate' in accordance with the format as set out in item 31 of Schedule A in the Municipal Budget and Reporting Regulations.

The National Treasury needs to emphasise that where municipalities have not adhered to the Municipal Budget and Reporting Regulations, ***those municipalities will be required to go back to the municipal council and table a complete budget document aligned to the requirement of the Municipal Budget and Reporting Regulations***.

Municipalities with municipal entities are once again reminded to prepare consolidated budgets and in-year reports for both the parent municipality and its entity or entities in that they are to produce:

- An annual budget, adjustment budget and monthly financial statements for the parent municipality in the relevant formats; and
- A consolidated annual budget, adjustments budget and monthly financial statements for the parent municipality and all its municipal entities in the relevant formats.

The A Schedule that the municipality submits to National Treasury must be a consolidated budget for the municipality (plus entities) and not the budget of the parent municipality only.

# 8. Budget process and submissions for the 2016/17 MTREF

## 8.1 Submitting budget documentation and schedules for 2016/17 MTREF

To facilitate oversight of compliance with the Municipal Budget and Reporting Regulations, accounting officers are reminded that:

- Section 22(b)(i) of the MFMA requires that ***immediately*** after an annual budget is tabled in a municipal council, it must be submitted to the National Treasury and the relevant provincial treasury in both printed and electronic formats. If the annual budget is tabled to council on 31 March 2016, the final date of submission of the electronic budget documents and corresponding electronic returns is **Friday, 01 April 2016**. The deadline for submission of hard copies including council resolution is **Friday, 8 April 2016**.
- Section 24(3) of the MFMA, read together with regulation 20(1), requires that the approved annual budget must be submitted to both National Treasury and the relevant provincial treasury ***within ten working days*** after the council has approved the annual budget. If the council only approves the annual budget on 30 June 2016, the final date for such a submission is **Thursday, 14 July 2016**, otherwise an earlier date applies.

The municipal manager must submit:

- the budget documentation as set out in Schedule A (version 2.8) of the Municipal Budget and Reporting Regulations, including the main Tables (A1 - A10) and ALL the supporting tables (SA1 – SA37) in both printed and electronic formats;
- the draft service delivery and budget implementation plan in both printed and electronic format;
- the draft integrated development plan;
- the council resolution;
- signed Quality Certificate as prescribed in the Municipal Budget and Reporting Regulations;
- **schedules D, E and F specific for the entities**;
- signed budget locking certificate as found on the website;
- service level standards; and
- *m*SCOA implementation plan and progress to date.

Municipalities are required to send electronic versions of documents and the A1 schedule to lgdocuments@treasury.gov.za.

If the budget documents are too large to be sent via email (exceeds 4MB) please submit to lgbigfiles@gmail.com. Any problems experienced in this regard can be addressed with Elsabe Rossouw at Elsabe.Rossouw@treasury.gov.za.

| All new municipalities must submit the 2016/17 MTREF as soon as it is adopted by the newly elected council. |
|---|

Municipalities are required to send printed submissions of their budget documents and council resolution to:

| ***For couriered documents*** | ***For posted documents*** |
|---|---|
| Ms Linda Kruger | Ms Linda Kruger |
| National Treasury | National Treasury |
| 40 Church Square | Private Bag X115 |
| Pretoria, 0002 | Pretoria, 0001 |

In addition to the above mentioned budget documentation, metropolitan municipalities must submit the Built Environment Performance Plan (BEPP) tabled in council on 31 May 2016 to Yasmin.coovadia@treasury.gov.za. If the BEPP documents are too large to be sent via email (exceeds 4MB) please submit to yasmin.coovadia@gmail.com or send to Yasmin Coovadia via Dropbox; any problems experienced in this regard can be addressed with Yasmin.Coovadia@treasury.gov.za. Hard copies of the BEPP may be sent to Yasmin Coovadia, National Treasury, 3rd floor 40 Church Square, Pretoria, 0002 or Private Bag X115, Pretoria, 0001.

### 8.2 Budget reform returns to the Local Government Database for publication

For publication purposes, municipalities are still required to use the Budget Reform Returns to upload budget and monthly expenditure to the National Treasury Local Government Database. All returns are to be sent to lgdatabase@treasury.gov.za.

| Municipalities are requested to submit returns for both the draft budget and the final adopted budget. |
|---|

This will assist the National and provincial treasuries with the annual benchmark process. The aligned electronic returns may be downloaded from National Treasury's website at the following link: http://mfma.treasury.gov.za/Return_Forms/Pages/default.aspx.

### 8.3 Municipal Standard Chart of Accounts (*m*SCOA)[1]

The *m*SCOA Regulations apply to all municipalities and municipal entities with effect from 1 July 2017 and only seven months remain for preparation and implementation readiness as the 2017/18 MTREF budgets will all have to be aligned to *m*SCOA. It is critical for municipalities to start budgeting on *m*SCOA by September 2016 to go live on 01 July 2017.

Municipalities are reminded that the current reporting requirements will remain in place until the National Treasury considers the implementation of the *m*SCOA and the new reporting reforms are no longer a risk. Those who do not adhere to the prescribed reporting according to the MBRR and the submission of the Budget reform returns to the National Treasury Local Government database will be regarded as non-compliant for publication purposes (refer to paragraph 8.2).

> Municipalities that are implementing the *m*SCOA must use the latest version of the *m*SCOA classification framework at the link below when compiling the 2016/17 MTREF.
>
> http://mfma.treasury.gov.za/RegulationsandGazettes/MunicipalRegulationsOnAStandardChartOfAccountsFinal/Pages/default.aspx

The MBRR Schedules will remain as is until further notice.

### 8.4 General

Municipalities use external service providers' e-mails as a result of weak or poor Information and Communication Technology (ICT). The affected municipalities are urged to use official e-mail addresses linked to the institution; therefore they must address the ICT challenges experienced.

## Contact





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|---|---|
| ***Post*** | Private Bag X115, Pretoria 0001 |
| ***Phone*** | 012 315 5009 |
| ***Fax*** | 012 395 6553 |
| ***Website*** | http://www.treasury.gov.za/default.aspx |

**JH Hattingh**
**Chief Director: Local Government Budget Analysis**
**07 March 2016**


[1] The Minister of Finance promulgated the Municipal Regulations on a Standard Chart of Accounts in government gazette Notice No. 37577 on 22 April 2014.

# Annexure A – Changes to Schedule A1 – the 'Excel formats'

As noted above, National Treasury has released Version 2.8 of Schedule A1 (the Excel Formats). It incorporates the following changes:

| No. | Sheet/ Table | Amendment | Reason |
|---|---|---|---|
| 1 | A10 | Cost of free basic services | Improve reporting of services provided including informal settlements. |
| 2 | SA1 | Revenue foregone | Improve reporting on revenue foregone and cost of free basic services. |
| 3 | SA9 | Provision of free basic services | To provide detailed breakdown of free basic services which links to A10. |

# Annexure B – Previous MFMA Circulars

**Budget management issues dealt with in previous MFMA Circulars**

Municipalities are reminded to refer to MFMA Circulars 48, 51, 54, 55, 66, 67 and 70 with regards to the following issues:

1. *Mayor's discretionary funds and similar discretionary budget allocation* – National Treasury regards allocations that are not designated for a specific purpose to be bad practice and discourage them (refer to MFMA Circular 51).
2. *Unallocated ward allocations* – National Treasury does not regard this to be a good practice, because it means that the tabled budget does not reflect which ward projects are planned for purposes of public consultation and council approval (refer to MFMA Circular 51).
3. *New office buildings* – Municipalities are required to send detailed information to National Treasury if they are contemplating building new main office buildings (refer to MFMA Circular 51).
4. *Virement policies of municipalities* – Municipalities are reminded of the principles that must be incorporated into municipal virements policies (refer to MFMA Circular 51).
5. *Providing clean water and managing waste water* – Municipalities were reminded to include a section on 'Drinking water quality and waste water management' in their budget document (refer to MFMA Circular 54).
6. *Renewal and repairs and maintenance of existing assets* – Allocations to repairs and maintenance, and the renewal of existing infrastructure must be prioritised. Municipalities must provide detailed motivations in their budget documentation if allocations do not meet the required benchmarks set out in MFMA Circular 55 and 66.
7. *Credit cards and debit cards linked to municipal bank accounts are not permitted* – On 02 August 2011 National Treasury issued a directive to all banks informing them that as from 01 September 2011 they are not allowed to issue credit cards or debit cards linked to municipal bank accounts (refer to MFMA Circular 55).
8. *Water and sanitation tariffs must be cost reflective* - refer to MFMA Circular 66.
9. *Solid waste tariffs* – refer to MFMA Circular 70.
10. *Variances between 4th Quarter section 71 results and annual financial statements* – refer to Circular 67.
11. *Additional In-Year reporting requirements* – refer to MFMA Circular 67.
12. *Appropriation statement (reconciliation: budget and in-year performance)- reference is made to circular 67.* It came to the attention of National Treasury that a number of municipalities did not include the appropriation statement as part of their 2012/13 or 2013/14 annual financial statement. In terms of the Standards of GRAP 24 on the Presentation of Budget Information in Financial Statements, municipalities are required to present their original and adjusted budgets against actual outcome in the annual financial statements. This is considered an appropriation statement and the comparison between the budget and actual performance should be a mirror image of each other as it relates to the classification and grouping of revenue and expenditure as has been the case in a national and provincial context. This statement is subject to auditing and accordingly supporting documentation would be required to substantiate the compilation of this statement.
13. *Eliminating non-priority spending* – The 2013 MTBPS emphasised the need for government to step-up its efforts to combat waste, inefficiency and corruption (refer to MFMA circular 70).
14. *Council oversight over the budget process* – refer to MFMA Circular 70.

## Conditional grant issues dealt with in previous MFMA Circulars

Municipalities are reminded to refer to MFMA Circulars 48, 51, 54, 55 and 67 with regards to the following issues:

1. *Accounting treatment of conditional grants*: Municipalities are reminded that in accordance with accrual accounting principles, conditional grants should only be treated as 'transfers recognized' revenue when the grant revenue has been 'earned' by incurring expenditure in accordance with the conditions of the grant.
2. *VAT on conditional grants:* SARS has issued a specific guide to assist municipalities meeting their VAT obligations – ***VAT 419 Guide for Municipalities***. To assist municipalities accessing this guide it has been placed on the National Treasury website at: http://mfma.treasury.gov.za/Guidelines/Pages/default.aspx
3. *Interest received and reclaimed VAT in respect of conditional grants:* Municipalities are reminded that in MFMA Circular 48, National Treasury determined that:
   - Interest received on conditional grant funds must be treated as 'own revenue' and its use by the municipality is not subject to any special conditions; and
   - 'Reclaimed VAT' in respect of conditional grant expenditures must be treated as 'own revenue' and its use by the municipality is not subject to any special conditions.
4. *Appropriation of conditional grants that are rolled over* – As soon as a municipality receives written approval from National Treasury that its unspent conditional grants have been rolled-over it may proceed to spend such funds (refer to MFMA Circular 51 for other arrangements in this regard).
5. *Pledging of conditional grant transfers* – the 2015 Division of Revenue Bill contained a provision that allows municipalities to pledge their conditional grants. The end date for the pledges is extended to 2017/18. The process of application as set out in MFMA Circular 51 remains unchanged.
6. *Separate reporting for conditional grant roll-overs* – National Treasury has put in place a separate template for municipalities to report on the spending of conditional grant roll-overs. Municipalities are reminded that conditional grant funds can only be rolled-over once, so if they remain unspent in the year in which they were rolled-over they MUST revert to the National Revenue Fund.
7. *Payment schedule* – National Treasury has instituted an automated payment system of transfers to municipalities in order to ensure appropriate safety checks are put in place. Only the primary banking details verified by National Treasury will be used for effecting transfers.
8. *Conditional grant transfers/payments, the responsibilities of transferring and receiving authorities and the criteria for the rollover of conditional grants –* It is important that the transfers made to municipalities' are transparent, and properly captured in the municipalities' budgets. MFMA Circular no: 67 in this regard refers. The criterion for the rollover of conditional grants is stipulated in MFMA Circular no: 51.

## MBRR issues dealt with in previous MFMA Circulars

Municipalities are reminded to refer to MFMA Circulars 48, 51, 54, 55 with regards to the following issues:

1. *Budgeting for revenue and 'revenue foregone'* – The 'realistically anticipated revenues to be collected' that must be reflected on the Budgeted Statement of Financial Performance (Tables A2, A3 and A4) must exclude 'revenue foregone'. The definition

of 'revenue foregone' and how it is distinguished from 'transfers and grants' is explained in MFMA Circular 51.

2. *Preparing and amending budget related policies* – Information on all budget related policies and any amendments to such policies must be included in the municipality's annual budget document (refer to MFMA Circular 54).
3. *2013/14 MTREF Funding Compliance Assessment* – All municipalities were required to perform the funding compliance assessment outlined in *MFMA Funding Compliance Guideline* and to include the relevant information outlined in MFMA Circular 55 in their 2015/16 budgets (refer to MFMA Circular 55).
4. *Tabling a funded budget* - It is critical that municipalities adopt and implement funded budgets as per Section 18 of the MFMA. Tables A7 and A8 which if completed correctly by the municipality, it will provide most of the information required to evaluate whether a municipality's operating and capital budgets are **funded** or not.